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The Solicitors' Journal.

LONDON, FEBRUARY 4, 1871.

WE ARE GLAD TO SEE that the judges of the Court of Common Pleas have expressed strongly their opinion that the late Jury Act cannot be made to work satisfactorily. A motion was made, the report of which will be found in another column, that the money paid on the entry of a cause which was settled before trial should be returned. It is of course clear that this could not be done consistently with the rules the judges have made. Whether those rules are strictly within their powers may be another question. We believe that the judges, during the last term, held another meeting to see if they could improve upon the rules they had published, but they have apparently found themselves unable to do so, as the term has expired without any new rules being issued. It is, however, satisfactory that the judges have been afforded, by the motion referred to, an opportunity of publicly expressing their opinion of the Act. It seems that the Court of Common Pleas, at all events, is of the same opinion which we expressed, *ante* p. 74.

THE WAR has of course greatly interrupted the ordinary course of our commercial relations with the belligerent countries, and especially with France. There can be no doubt that many interesting legal questions will arise out of the complications thus caused. As yet, however, these have not come before the Courts. One circumstance which may be expected to give rise to litigation is the extension of time for payment of bills of exchange which has been granted by various decrees of the French Government from time to time since the war broke out. In ordinary cases the time of payment of a bill of exchange—that is to say, the number of days of grace, if any—is regulated by the law of the country where the bill is made payable. This is the case notwithstanding the bill may have been negotiated or even drawn in another country, and as the contract of drawers and indorsers is to pay the bill if not paid by the acceptor at maturity, it follows that any extension of the time a bill has to run which may by any valid enactment be granted to the acceptor, would also operate in favour of the drawer or indorser, who would only be liable to the holder after dishonour by the acceptor and upon notice of dishonour. The enactments of the French Government to which we have referred, of course amount substantially to providing for a great many days of grace. English holders of bills of exchange payable in France have, therefore, been in a difficulty during the last four months. If they did not present their bills of exchange at the time when they would have become due in ordinary course they were liable to lose their remedy against the indorsers, who might set up that these enactments of the French Government were invalid as against the holder, and that the bill had really arrived at maturity then, and should have been presented. If they tried to present the bill they would probably be met by physical difficulties owing to the presence of the German armies, and in the case of bills payable in Paris, the presentment, otherwise than by carrier-pigeon, would have been impossible, and by that method somewhat uncertain, and difficult of proof to say the least of it. It may admit of some doubt whether the holder of a bill of exchange, whose duty certainly is to use reasonable diligence to present it, would be bound to go or send a messenger with it towards Paris, and proceed until he was stopped by a German sentry. On the whole we think he would not be bound to do this, but might excuse himself from presenting the bill, on proof that even if he had tried he could not have done it. Assuming, however, that this was so, and that he gave notice to his indorser that the bill had not been paid in consequence of the impossibility of presenting it, the indorsee would probably decline to pay on the ground of the decrees suspending the time for payments in France. Foreign law is, of course, a question of fact, and any person relying on these decrees would have to prove their validity. This would be somewhat difficult. As regards those made before the dissolution of the Corps Legislatif, they would no doubt be recognised in this country, so far as they related to bills of exchange subsequently made; but it is at least doubtful whether our courts would recognise a foreign *ex post facto* law. They would hold that parties making a contract to be performed in France had contracted with a view to the laws of France existing at the time of the contract; but it does not follow that they would hold that the parties intended to be bound, or were bound, by any law subsequently made which arbitrarily altered their contract. Again, as to the decrees since made by the Provisional Government of National Defence, it is still more doubtful how far they would be recognised. We fear no litigant will be found bold enough to incur the expense of attempting to prove in our courts that these decrees should be recognised. It certainly would be remarkable—though, as we have pointed out, it is quite possible—to find that in an action on a bill of exchange an issue was raised involving proof of the events in Paris on the 4th of September; of the extent to which the Provisional Government had been recognised throughout France—whether it was a *de facto* Government, and whether its decrees on such subjects as bills of exchange, could be regarded as the law of the land. Mr. Bradlaugh, the plaintiff in *Bradlaugh* v. *De Rin* (18 W. R. 931), has already, by his successful appeal to the Exchequer Chamber in that case, been the means of settling one point as to the applicability of French law to bills of exchange. He is, we believe, anxious for the recognition of the present French Government by England. Let us hope that he may have had another French bill of exchange indorsed to him, and that he will attempt by some action upon it, to get the French Government recognised in our law courts. Thus he would be the means of settling another most interesting question.

At present these enactments as to bills of exchange in France have only come incidentally before the Courts. They were mentioned in the Common Pleas on the last day of term, in a case of a prohibition to the Lord Mayor's Court, when it was suggested that they formed the motive of the plaintiff for taking the proceedings he did. Nothing, however, ultimately turned upon this. In another case a holder of a bill in the position of difficulty to which we have alluded, had, before maturity, gone to his indorser and pointed out the uselessness of any endeavour to present the bill. A conversation then took place, which the jury, under the direction of the judge, subsequently approved by the Full Court, held amounted to a waiver of presentment.

Apropos of the validity of decrees of the present French Government, it may not be out of place to notice the extraordinary decree, published in our English daily newspapers yesterday, declaring all persons who have served any office or have been official candidates under the Empire, and all members of any French royal family, ineligible as representatives in the National Assembly which is about to be summoned. If an Assembly should be elected under this decree, the diffi-

culties of the Prussians in finding a Government with whom they may safely conclude peace, instead of being removed, will be increased tenfold. The present Government, having now been the only Government in existence for four months, may fairly be presumed to have the acquiescence of the whole nation; its existence is justified by the national necessity, and it may be considered to have the authority of the nation to do on its behalf all acts which the national necessity requires should be done by some Government. By the decree in question, the Government asks for the express assent and support of a portion of the nation, in exchange for what it has now—the presumed acquiescence and support of the whole. If it obtains this, its position will be weakened rather than strengthened. It can no longer pretend to exist by the national will, and it is perfectly clear that if at any time hereafter the partisans of any of the proscribed parties should come into power, they would be fully entitled to repudiate the acts of a so-called National Assembly thus elected.

A CASE PUT IN THE LETTER of one of our correspondents last week illustrates the difficulty of working one of the most unintelligible sections of the Bankruptcy Act, one to the effect of which we have before called attention—section 31. The case put is this:—Two persons become liable jointly and severally as sureties for a third to the extent of £1,000. The principal debtor becomes bankrupt without paying the £1,000, and only a small dividend can be got out of his estate. Of course each of the sureties is liable for the balance, but neither has paid it; can each of them now prove against the bankrupt's estate in respect of this liability? It can scarcely, we think, be doubted that each of them can do so. The principal debtor's obligation to indemnify his sureties must be either a "possibility of an obligation to pay money on the breach of an implied contract," or else an "implied engagement capable of resulting in the payment of money," which is "as respects amount unliquidated," "as respects time future," "dependent on two or more contingencies," "as to mode of valuation assessable only by a jury or as matter of opinion." But how is this liability to be estimated? In the case of each surety it really depends on the chances of his being sued first, on his own solvency, the solvency and honesty of his co-surety, and so on. In fact, the matter is quite impossible of estimation. Under the old law all was simple. A surety had to pay first and prove after. Now, it would seem, he may prove first and take his chance about paying after.

WE OBSERVE THAT MR. D'EYNCOURT, at the Marylebone Police Court, has decided that a cabman is entitled to 1s. 6d. for driving three persons a distance less than a mile. We cannot entertain any doubt but that this decision is wrong, and that the legal fare is only 1s. Under the Act of 1867 (30 & 31 Vict. c. 134, s. 26), passed when the legal fare was 6d. a mile, with 6d. extra for each person beyond two, it was provided that, "where the fare now payable by law on hiring any hackney carriage shall not amount to 1s., the driver shall be entitled to charge 1s." Under this, it could not be doubted that three persons might travel a distance less than a mile for 1s. Then, by the Act of 1869 (32 & 33 Vict. c. 115), power was given to the Home Secretary to fix the fares for hackney carriages, subject to the proviso that it should not be compulsory on the driver of any hackney carriage to take passengers at a less fare than that payable at the time of the passing of the Act. Accordingly, the Home Secretary, in his regulations, inserted a proviso "no fare less than 1s." We presume the contention that 1s. 6d. is payable in the particular case is founded on the fact that this proviso comes immediately after the statement of the fare per mile, so that it is to be read as if it were said that 1s. was to be paid for every distance less than two miles. It is clear, however that "fare" means here, as it does in the 16th section of the Act of 1867, the whole sum payable to the driver on the hiring. Thus, for 1s. two persons may ride any distance less than two miles, three persons any distance less than one mile, or two persons, with three packages of luggage carried outside, any distance less than one mile.

THE "FOREIGN SECURITY" clauses in the new Stamp Act are complained of on the grounds, that if an *ad valorem* duty is imposed on all foreign securities, the English money market will be placed at a disadvantage compared with the foreign markets where no such duty is imposed, and that objections are made abroad to receive bonds to which the English Government stamp is affixed. Probably Parliament will hardly decline to alter the provisions to which objection is taken. Nor, again, will it probably repeal the provisions in question, and thus exonerate all foreign securities from duty. It might re-enact the law as it stood prior to the 1st of January last—*i.e.*, under the Inland Revenue Act of 1862; but as the provisions of that Act were so worded that no one could be quite sure of their meaning, this re-enactment is hardly to be recommended. Parliament might, as a fourth alternative, adopt some species of distinction such as that which would seem to have been *intended* by the passers of the Act of 1862—viz., that when a loan is raised by a foreign borrower in the English market, or when, although the loan is ostensibly raised abroad, yet from the interest being made payable in the United Kingdom as well as elsewhere, it is evident that English capital is invited, then the bonds, or whatever they shall be called, shall not be negotiable in the United Kingdom, nor shall any interest be paid upon them in the United Kingdom, without their being stamped; but where a loan is raised abroad, and the interest is made payable abroad only, the bonds should be negotiable here without a stamp.

AMALGAMATIONS AND THE 161ST SECTION OF THE COMPANIES ACT, 1862.

Amalgamation, whatever the full legal effect of the word may be, means in practice the transfer to one company of the business and assets of another, in consideration of shares in the former, and the subsequent liquidation of the company whose business and assets are thus transferred. As Vice-Chancellor Wood pointed out in *Re Empire Assurance Corporation* (15 W. R. 889, L. R. 4 Eq. 341), the process is one rather of annihilation or extinction than anything else.

In the absence of a clause such as is often inserted in the deed of settlement or the articles of association, authorising the directors, with the consent of an extraordinary general meeting, to transfer and sell the business of the company, or purchase or amalgamate with the business of any other company of a like nature, it is not competent to a company to amalgamate, that is to say it is not, ordinarily speaking, *intra vires* of the directors or of the shareholders in general meeting assembled, unless with the acquiescence of every member of the company (*Imperial Bank of China, India, and Japan* v. *Bank of Hindustan, China, and Japan*, 16 W. R. 1107, L. R. 6 Eq. 91), to bind the company by special contract to take over the assets and liabilities of another company (*Re Era Assurance Society*, 9 W. R. 67, 2 J. & H. 400). In a leading case, where the deed of settlement did contain such a clause as the above, Lord Cranworth said *obiter* that the purchase of the business of another company was a transaction in which, ordinarily speaking, no company would be justified in engaging, because it certainly could not be said to be within the ordinary scope of any company to purchase the business of another company (*Ernest* v. *Nicholls*, 6 W. R. 24, 6 H. L. 414); and Lord Wensleydale, in the same case, said that a special contract to do the very unusual thing of purchasing by one company the trade of another clearly does not bind, unless it is authorised

by the deed of settlement, and is made strictly according to its provisions. Nor do general powers of management authorise such a transaction, though in a case where the directors were authorised to act in the direction of the concerns of the company as at their absolute discretion they should think most conducive to the interests of the society, and to do all acts in that behalf, &c., Lord Justice Knight Bruce thought that the purchase of another company's business was not *ultra vires* and Lord Justice Turner seems to have thought that if *ultra vires* the defect was cured by the subsequent assent of a general meeting (*Re Saxon Life Assurance Society*, 11 W. R. 58). Vice-Chancellor Wood, however, when the matter was before him, thought the transaction *ultra vires* (10 W. R. 724, and see the *Anchor case*, 1 H. & M. 677). Upon the whole it may be safely taken for granted that companies possess no inherent power to amalgamate with each other.

In order that a transaction of this nature may be valid and effectual, it is requisite not only that the company should be able to purchase, but that the other company should be able to sell. Where no power to sell exists, a company desirous of effecting an amalgamation is often advised to avail itself of the provisions of the Companies Act, 1862, for that purpose. The Act provides in effect (section 161) that the liquidators of a company in course of being wound up voluntarily, may, under the sanction of a special resolution, transfer the business, goodwill, &c., of the company to any other company, in consideration of shares in such company, with a proviso that any dissentient shareholder in the former company may, within seven days, compel the liquidators to purchase his interest at a valuation. The effect of the above proviso we will consider presently.

The 161st section, according to Vice-Chancellor Wood in *Clinch* v. *Financial Corporation* (L. R. 5 Eq. 472), points to this, that if a company be desirous of merging themselves in another company, inasmuch as a minority of dissentient shareholders cannot be compelled to take shares in the other company, it may be desirable that the first company shall have a power of closing its concerns and winding up its affairs, and upon so doing, of selling its assets to the other company which may be disposed to purchase their assets, paying for them in shares. Then it would be for the shareholders in the company which was being wound up to say whether they would take shares or not. If they refuse to take shares, they lose all interest in the purchase-money. They are so far bound by the resolution of their own company as to lose all right of claiming any portion of it; but the sale may still be a good sale of the concern by one company to another.

In *Southall* v. *British Mutual Life Assurance Society* (19 W. R. 286) the amalgamation of the British Mutual with the Prudential could not be supported, on the ground of the sale by the former company of its business to any other company being within the scope of the deed of settlement; and the question was whether the 161st section could be made subservient to the carrying into effect an arrangement which the British Mutual had no power to enter into. The Master of the Rolls decided the question in the affirmative. In so deciding, his Lordship appears to have adopted the view taken by the Vice-Chancellor in *Clinch* v. *Financial Corporation* (*sup.*) as to the scope and objects of the section. It was, of course, contended that to use the machinery of liquidation for the purpose of validating an invalid arrangement was a fraud which entitled a dissentient member to sue to set the arrangement aside. The answer to this was, that the shareholders were at liberty to resolve to wind up voluntarily, if they chose to do so, and if they did so choose, what was there to prevent them from taking the benefit of the powers conferred on liquidators by the Act? It is quite unnecessary to consider what may have been the intention of the Legislature; but it is a singular result of legislation that, in a case where you cannot sell first and wind up afterwards, you may arrive at your object by putting the cart before the horse, and resolving to wind up in the first instance.

The section, then, affords a method of effecting an amalgamation so as to bind the shareholders, without the necessity of obtaining the acquiescence of every shareholder. But even under the 161st section an amalgamation can only be supported where the result of the arrangement is to leave the shareholders just where they were in point of liability. An arrangement, by virtue of which the shareholders not only had their liabilities per share increased, but had also to pay a premium upon the shares allotted to them as the consideration for the transfer, has been held not to be a valid arrangement under the section (*Imperial Bank of China, India and Japan* v. *Bank of Hindustan, China and Japan* (*sup.*) The decision in *Clinch* v. *Financial Corporation* (17 W. R. 84, L. R. 4 Ch. 127) as to the invalidity of an amalgamation with the Oriental Commercial Bank, was principally due to the fact that liability was imposed by the arrangement on the shareholders. What the section contemplates, according to Lord Cairns in that case, is a sale of the assets of the liquidating company for such an equivalent in value as is pointed out in that section, and not the subjecting shareholders, without their unanimous consent, to a fresh and original liability. The reason of this is, that the liquidators have no right to place a shareholder in this position, that he must either dissent within seven days from the arrangement, and be subject to have his shares taken from him at a valuation, or else come in under an arrangement which imposes on him a new and further liability.

It is also to be observed that in order to effect an amalgamation under the provisions of the 161st section, the circular convening the meeting at which the arrangement is to be laid before the shareholders, must contain distinct notice that the arrangement is to be carried into effect under the section. The reason of this is obvious, when we remember that a dissentient shareholder has only seven days of grace, if he wishes to have his interest taken off his hands (see *Imperial Bank of China, India, and Japan* v. *Bank of Hindustan, China, and Japan*, *sup.*).

It may seem singular that an arrangement for amalgamation effected under section 161 by a voluntary winding up should be binding on all the shareholders, while in the case of a compulsory winding up, the Court has no power to enforce or carry out a transfer of the business, while a single shareholder dissents; but the fact is so (*Re General Exchange Bank*, 15 W. R. 447). The 95th section of the Act, according to the Master of the Rolls, in that case, applies to a sale for payment of debts, and not to the transfer of the business as a going concern.

It must be borne in mind that all that the 161st section does is to render the arrangement of the business binding, and no member can set it aside. Any member, according to the Master of the Rolls, in *Lee's case* (13 W. R. 883) may take one of three courses—(1) he may assent, and take shares in the new company; (2) he may dissent, and within seven days require to have his interest valued and paid for; (3) he may dissent, and refuse to have anything to do with the new company, and abandon his interest in the old company. But there is nothing in the Act to compel a dissentient member to take shares; as a general rule, no man is compellable to take shares in an undertaking which he never consented to take, whether he likes it or not (*Higgs' case*, 13 W. R. 937); and the word "amalgamate" is not a word by which, having subscribed to company A., persons may be compelled to become subscribers to company B., either under section 161, or any express power to amalgamate contained in the articles of association (*Re Empire Assurance Corporation*, *sup.*)

It only remains for us to add that when a dissentient shareholder gives notice to the liquidators requiring them to purchase his interest in the company, they can only purchase his interest, such as it may be, in the

assets of the company. They have no authority to accept a transfer of his shares, and he remains liable to be settled on the list of contributories (*Vining's case*, 19 W. R. 173). His status as regards creditors is not in any way altered if his interest in the company be purchased. Even if he does not give notice, and abandons his interest in the new company, he remains liable to creditors of the old company, though he escapes the obligations of a shareholder of the new company.

FRAUDULENT PREFERENCES IN BANKRUPTCY.

No. I.

Several cases have lately furnished important illustrations of the law relating to the rights of creditors to treat a debtor's assignment of his property as fraudulent. The cases are of three kinds. The first class relates to deeds void under the 13 Eliz. c. 5, on the ground that they "delay, hinder or defraud" creditors. Under this head *Freeman* v. *Pope* (L. R. 5 Ch. 538, 18 W. R. 906) falls, where a voluntary settlement was set aside as fraudulent on the ground that it left the debtor practically without means to pay his debts, and that its effect, therefore, necessarily was to delay creditors; and the late Lord Justice Giffard laid it down that "if after deducting the property which is the subject of the voluntary settlement, sufficient available assets are not left for the payment of the settlor's debts, then the law infers intent." That case further established the proposition that it may be set aside at the suit of a subsequent creditor if an antecedent creditor remains still unpaid. On the other hand *Alton* v. *Harrison* (L. R. 4 Ch. 627, 17 W. R. 1034) shows that a deed assigning the whole of the debtor's property for the benefit of some only of his creditors is not avoided by the statute; and the Lord Justice Giffard pointedly observed in that case, "if the present appeal (by the sequestrators, who sought to impeach the deed) were to succeed, the result would be that one creditor would be paid in full, and the other creditors entirely left out, which is exactly that which the appellant now complains of as unjust." In other words the object of the statute was not to secure equality amongst creditors, nor is there any machinery under it adapted to that end; as amongst the creditors there is nothing to prevent the application of the homely maxim "first come, first served;" and one creditor cannot complain of another creditor being preferred before him. To make the deed void, it must be one which is made for the benefit of the debtor himself, or of one who, as a mere volunteer, occupies no better position than the debtor. But provided that condition be fulfilled, the necessary effect of the deed dispenses with any necessity for proof of the intent; a man being presumed to intend the necessary consequences of his act.

This class of cases has been noticed because such cases give considerable assistance in understanding those which relate to bankruptcy. The points of similarity are, that, in each class of cases, the defrauding of creditors is guarded against by statutory provisions, and, in each, those statutory provisions have received an extensive interpretation, in accordance with the general purpose of the Act. But in the first case the protection is given to creditors against the debtor, and volunteers taking under him; in the second, it is given to the general body of creditors, against one or more of their own number.

The second class of cases then is that which arises under the provision in the Bankruptcy Acts by which any fraudulent assignment by the debtor is made an act of bankruptcy. Such an assignment, as being itself an act of bankruptcy is, by the doctrine of relation, *ipso facto* void as against the assignees in a supervening bankruptcy, provided the bankruptcy, though not originally founded on it, happens within the limited time and is originated or prosecuted by a creditor.

Here, by a course of reasoning similar to that applied to the 13 Eliz., s. 5, apart from actual evidence of a fraudulent purpose in the transaction, assignments of the debtor's whole effects, having the necessary result of defeating and delaying creditors, have been held fraudulent, so as to constitute an act of bankruptcy; because, if made to one creditor, they give him an advantage over the rest, or, even if made to a trustee for the benefit of all creditors, they change the course and mode of distribution which the law has provided, and which every creditor is entitled to resort to and insist upon. That the same is held with respect to assignments of the whole, with an unsubstantial exception, follows of course; and the only exception to the rule is, "where the trader, in disposing of his effects, gets something which to him and his creditors is an equivalent" (per Cockburn, C.J., in *Woodhouse* v. *Murray*, 15 W. R. 1109, L. R. 4 Q. B. 638).

Now, this is an act of bankruptcy only because it is held to be a "fraudulent" assignment within the meaning of the Bankruptcy Acts; and it is so held because it has the necessary effect of defeating and delaying creditors, or of preventing that equal distribution among them which the law provides for, and is in this sense in fraud of the policy of the bankrupt law. Thus, all assignments which were either designed or which had their necessary effect to defeat or delay creditors, or to prevent an equal distribution amongst them, including acts of fraudulent preference, were acts of bankruptcy. But inasmuch as the title of the assignees could not be carried back beyond some act on which the actual adjudication could have been founded, and as the debtor could not have been made bankrupt on any act done more than twelve months before the petition was filed, if the act complained of was of an earlier date it could not be treated as void by reason of its being an act of bankruptcy.

The third class of cases, therefore, became of importance partly for this reason. They relate to acts which were not void under 13 Eliz. c. 5, and which were not capable of being treated as acts of bankruptcy, either by reason of their not being assignments of property, and so not within the words of the Bankruptcy Acts, or by reason of their not being done or made within twelve months of the petition, or by reason of the bankruptcy being on the debtor's own petition so as not to admit of relation back; but which were nevertheless acts done to the benefit of one creditor, and to the corresponding injury of the rest; and were, therefore, if done in contemplation of bankruptcy, treated as acts of fraudulent preference, valid till avoided, but capable of being avoided at the election of the assignees in bankruptcy. Now—it having been established that the voluntary character of the debtor's act, indicating his purpose to prefer the creditor, is the main determining circumstance in judging of whether his act is an act of fraudulent preference; and that, on the other hand, in Lord Mansfield's words, "if a bankrupt in course of payment pays a creditor, this is a fair advantage in the course of trade; or, if a creditor threatens legal diligence, and there is no collusion; or begins to sue a debtor, and he makes an assignment of part of his goods, it is a fair transaction, and what a man might do without having any bankruptcy in view,"—the question has arisen, whether, in the case of acts which cannot, under the circumstances, be treated as acts of bankruptcy, the same legal inference can be raised as in the case of acts which may be so treated; whether, namely, an assignment by a debtor of his whole property is *per se* fraudulent in every case where it would be, if done within twelve months, an act of bankruptcy. The case of *Jones* v. *Harber* (19 W. R. 298) has decided this point in the negative, in concurrence with two previous cases which did not directly settle the point. The first of the cases referred to is *Mercer* v. *Peterson*, 15 W. R. 1179, L. R. 2 Ex. 304, 3 Ex. 104, which was decided in the court below by two judges (Kelly, C.B., and Martin, B.) partly on the ground that the transaction there questioned was beyond the twelve months, and, *though an assignment of the whole of the*

debtor's estate, was honest in fact. It must be admitted, however, that the bearing of their judgments upon this point is slight, since it is expressly stated by Kelly, C.B., that the transaction was in his opinion beneficial to the creditors; and the fact that a substantial equivalent was given, which was the sole ground relied on by Channell, B., was the ground on which the decision was affirmed in the Exchequer Chamber, notwithstanding that the act was there held to be within the twelve months, and therefore capable of being relied on as an act of bankruptcy. The whole extent, therefore, to which the judgments of the two learned judges go (even if they go so far) is that an act done beyond the twelve months cannot be avoided as an act of bankruptcy. In *Allen* v. *Bonnett* (18 W. R. 874, L. R. 5 Ch. 577), however, where also the assignment was of the whole, but beyond the twelve months, that case was expressly relied on by the late Lord Justice Giffard as deciding this very point. He examined the question of advances only so far as to satisfy himself the transaction was not fraudulent *in fact*, refused to consider whether the advance was substantial enough to bring the transaction within the exception to the rule which makes such assignments acts of bankruptcy, and laid down that "where there is a deed which cannot be set aside under the statute of Elizabeth, or generally, as fraudulent—including in the term a fraudulent preference—but solely and only as being an act of bankruptcy, the lapse of twelve months before any *fiat* issues validates that which would be otherwise impeachable." The Lord Chancellor decided the case solely on the ground that the advance was substantial, and by some of his expressions seems to have doubted whether, even with respect to a transaction happening beyond the twelve months, the assignee might not examine "whether it be an act of bankruptcy or not." The case, however, of *Jones* v. *Harber* has expressly dealt with this point. The material state of facts in that case is tersely given by Blackburn, J., thus:—"On the trial it appeared that the bankrupt, a trader, had, under pressure, assigned all his property to the plaintiff, a creditor. As the case is reserved, we must take it that there was no fraud such as would have made this assignment void against creditors if bankruptcy had not ensued, nor any intention to prefer the creditor to others under a bankruptcy then in contemplation, so as to amount to a fraudulent preference, but it must necessarily have prevented the trader from paying any other of his creditors, and the plaintiff must have known it would have that effect. Soon after, the trader became bankrupt on his own petition." After referring to *Young* v. *Fletcher* (3 H. & C. 732, 13 W. R. 722), as showing that the deed was an act of bankruptcy, by reason of its necessarily preventing the debtor, if acted upon, from carrying on his trade, but that, the bankruptcy being on the debtor's own petition, there could be no relation back, he proceeded to state the defendants' argument thus: "The argument for the assignees was that if this was an act of bankruptcy it must be so because it was fraudulent, and if fraudulent at all as against the assignees it must be voidable at their option." He then adds, "We were much disposed on the argument to hold that though a long series of cases has established that the construction to be put on the enactment was such that a transfer, the necessary effect of which was to delay or defeat the trader's creditors, was an act of bankruptcy though there were no fraudulent intent at all, yet that it did not follow that we were to hold such a transfer voidable by the assignees unless there was fraud in fact." After noticing that such a transfer would, according to the view expressed by Lord Mansfield in *Alderson* v. *Temple* (4 Burr. 2235), have been thus decreed *per se* fraudulent in fact, because in fraud of the bankrupt laws, he decided the case in favour of the plaintiff (Hannen, J., concurring in the judgment), on the authority of the judgments of Kelly, C.B., and Martin, C.B., in *Mercer* v. *Peterson*, but without noticing the judgment of Lord Justice Giffard in the case of *Allen* v. *Bonnett*.

A considerable concurrence, therefore, of opinion has established the proposition that the construction put on the word "fraudulent" in the Bankruptcy Acts was a technical construction, and does not apply to transactions which can only be impeached as fraudulent, but not as acts of bankruptcy to which the assignees' title can relate back; such transactions, if they are to be avoided as fraudulent must be shown to be fraudulent in *actual*, not merely in implied intent.

RECENT DECISIONS.

EQUITY.

FOREIGN LAW—THE CONTRACT AND THE REMEDY.

Ex parte Melbourn, L.JJ., 19 W. R. 83.

It is a well known rule of what is called private international law, that all questions as to the construction of a contract are to be decided by the law of the country where the contract was made, the *lex fori contractus*, and all questions as to the remedy of either party on the contract, by the law of the country in which the contract is sought to be enforced. The present case affords a very good illustration of that distinction. A marriage took place in Batavia, and a marriage contract was made at the time, under which the husband secured to the wife a certain sum of money. Under the Dutch law in force in Batavia, which had, of course, to be proved by evidence, marriage contracts have no force as against third parties unless and until they have been registered, which this contract never was. Then the husband afterwards became bankrupt in England, and the wife, claiming to be a creditor under the bankruptcy for the sum which the marriage contract purported to secure to her, the assignees opposed her claim, contending that, under the *lex fori contractus*, the contract was nugatory as against third parties.

The Lords Justices in their interpretation of the Dutch *lex fori contractus*, considered it as enacting in effect, that until registration the claims of any party to the contract should be postponed to those of all outsiders; so that if the husband's bankruptcy had taken place within the jurisdiction of the *forum contractus*, the wife must have been postponed to all his creditors. But the English bankruptcy law, under which the bankruptcy took place, recognises no priority of creditors; and consequently the wife was entitled to prove *pari passu* with the other creditors. If the Dutch law had been that the contract had no validity until registration, it would have been equally invalid here; but the Dutch law merely restricting the remedy, when the contract came to be enforced in England, the remedy was governed by the English law of bankruptcy.

TRUSTEES' REFUSAL OF ACCOUNTS—TRUST FOR SALE WITH CONSENT.

Jefferys v. *Palmer*, V.C.M., 19 W. R. 94.

It is not necessary to cite cases to show that it is a duty of trustees to furnish accounts; and the distinction between a positive refusal of accounts and a constant abstaining from producing them when asked for is merely illusory. A case of *White* v. *Jackson* (15 Beav. 191) has been relied on as showing that mere neglect, as distinguished from pertinacious refusal, is not enough to deprive the trustee of his costs, but the case, which is very meagrely reported, does not go beyond this, that the non-rendering of accounts is not enough to deprive the trustee of his costs if he has not been pressed for them. Indeed, in *Gresham* v. *Price* (35 Beav. 47), where, the plaintiffs having asked for accounts, the defendant "nowhere actually refused, but postponed, delayed, and avoided, and nowhere promised" to give them, and the plaintiffs, after seven months, filed their bill, the Master of the Rolls remarked that the distinction between this and a refusal was merely verbal. In *Kemp* v. *Burn* (11 W. R. 278, 4 Giff. 348) the trustees refused to far-

nish the *cestui que trusts'* solicitor with accounts, but offered to allow the *cestui que trusts* themselves, or any accountant they might name, to inspect the accounts and take copies. (It seems, however, that a person named by the plaintiffs was in fact objected to by the defendants.) Vice-Chancellor Kinderslev said, on this case, that there must be a very strong reason to justify an executor and trustee in refusing to allow the solicitor of a residuary legatee to interfere about the accounts, and the defendants were ordered to pay costs up to the hearing.

As to the extent to which defendant trustees are punished in the article of costs for default of accounts, the practice is, as acted on in *Boynton* v. *Richardson* (31 Beav. 340), that the defendants must pay the costs of suit up to the hearing, and afterwards, on accounting properly, will get their subsequent costs. This is on the principle acted on in *Williams* v. *Powell* (15 Beav. 471), and that class of cases, under which, when a bill is filed against a trustee, establishing a breach of trust, and asking an administration of the trust, the trustee gets the costs of the administration part of the proceedings, though he has to pay the remainder. In Morgan and Davey's Costs in Chancery (at p. 109) it is said that the more usual practice is to reserve the question of costs until further directions; but in the latest cases, including the present, the practice seems to be to deal with these costs at the hearing. In *Gresham* v. *Price* (*ubi sup.*) the Master of the Rolls would not order the trustees to *pay* costs: Vice-Chancellor Malins emphatically disapproves of that ruling. The truth is, that in every case of this kind the judge uses his discretion on the particular facts before him, and there is no hard-and-fast rule binding the Court to make the trustee pay costs, if the Court should consider that there are circumstances in his favour, but in general the trustee will have to pay the costs up to the hearing.

As to executors, it has been held that an executor is entitled to have the accounts taken under the direction of the Court (see *White* v. *Jackson*, *ubi sup.*). In *Re King* (11 Jur. N. S. 899) the executor had not only refused accounts, but made vexatious opposition to the taking of the accounts in the suit. Lord Romilly considered that an executor could not be deprived of his costs except by a bill filed for that purpose, and therefore, though considering the case a very bad one, would not make the defendant pay costs, though he would not give him any.

There is one other point in this case upon which a dictum of Vice-Chancellor Malins may be noted. The testator in the case had devised his real estate to trustees, upon trust for sale with the consent of his daughters. On gifts of this kind, which are common enough, the question arises, what is to be done when some of the consent-persons have died; can the trustees sell with the consent of the survivors, or does the death of one of them render the sale impossible? This has been a doubtful question, but, so far as the trustees are clothed with a *power* of sale, exercisable with the consent of certain persons, it is laid down by Lord St. Leonards (Sugd. Pow. 13th ed. 252) that after the death of one before execution and assent, the power is gone. It may perhaps be argued that there is a difference between a trust for sale with consent and a power of sale with consent; however, we are not concerned to go into the point of law. But in *Sykes* v. *Sheard* (12 W. R. 117, 2 D. G. J. & S. 6) there was a trust for sale, provided the consent of children should be first obtained. Some of the children having died, the trustees, with assent of the survivors, consented to sell to a purchaser, who, on learning the facts, took this objection to the title, and the Lords Justices, on a specific performance bill, were clearly of opinion that the doubt was too great to justify them in forcing the title on the purchaser. There can be no doubt but that this was the only decision open on the case. Vice-Chancellor Malins, in the present case, says he was extremely surprised at that decision, and should not follow it. His Honour must have confused a decision on the question of specific performance with a decision on the question of consent.

COMMON LAW.

Conversion.

Fowler v. *Hollins*, Q.B., 19 W. R. 180.

One of the commonest of the actions of tort is the action of trover for the wrongful conversion of goods. In most cases there is no question as to the meaning of the word "conversion." In nine cases out of ten the defendant has, in fact, converted the goods to his own use by selling them, refusing to give them to the plaintiffs or by otherwise assuming dominion over them, and the only question is, whether or not the defendant was entitled to the goods. Every now and then, however, the question arises whether the goods were converted by the defendant, and, although this generally depends on special facts, it sometimes involves a consideration of the true legal meaning of the phrase "conversion of goods." It seems curious, but we believe it to be the fact, that there is no accurate definition to be found in English law books of the wrong of conversion. There are many descriptions of this tort, but no complete definition. This is not a mere question of words, but it is the necessary result of the fact that the precise nature of this tort has never been judicially ascertained. Innumerable cases have been decided, but no general principle has been laid down by which the many yet undecided questions can be determined.

Usually there is no difficulty in these actions, but sometimes there are cases, like those against carriers, where the question of conversion is one of law and not of fact, as if a person wrongfully in possession of goods gives them to a carrier for carriage, and the carrier duly delivers the goods to the consignee. Is the carrier liable to trover? Again, a broker, in accordance with his instructions, sells goods wrongfully in the possession of his principal. Is the broker liable in trover? The difficulty of answering such questions as these proves the doubt there is as to the precise nature of the wrong of conversion. In *Fowler* v. *Hollins* these doubts are noticed but are not solved. There were some special facts in the case, but those on which the judgment was given were as follows; the defendants bought goods believing that the vendor had a good title to them. In fact the goods belonged to the plaintiffs. The defendants sold these goods in ignorance of the plaintiffs' claim, and it was held that the defendants had been guilty of a conversion of the goods and were liable to the plaintiffs for the value in an action of trover. The Court expressly left undecided the question, what would have been the defendants' liability if they had bought merely as agents for others instead of as principals? The case is an illustration of one kind of dealing with goods that constitutes a conversion. The judgments do not go beyond the precise point before the Court. Although it is a hard case, no doubt, that purchasers *bonâ fide* buying goods and selling them again in the usual exercise of their business should be liable to such an action as that in *Fowler* v. *Hollins*, it must be remembered that purchasers will have, under ordinary circumstances, a remedy over against their vendors. There seems to be no doubt as to this point since the decision of *Eicholtz* v. *Bannister* (13 W. R. 96).

Bankruptcy—Determination of Agency.

McCall v. *Australian Meat Company*, Ex., 19 W. R. 188.

The short point decided in this case was that the bankruptcy of a commission agent who, under an agreement for a fixed time, had to keep and sell goods of his principal, and to receive the proceeds, does not, as a matter of law, give the principal a right to put an end to the agency. It is a question of fact for the jury whether the bankruptcy does under the circumstances

disable the agent from duly performing the agency. If he is so disabled, of course the principal may determine the agency. If he is not disabled the agency remains unaffected by the bankruptcy.

The exact point appears not to have been before decided, but the learned judges seem to have had no difficulty in arriving at the conclusion that the bankruptcy did not *per se* determine the contract. This decision is likely to be accompanied by some inconvenient results in cases like this, because it must always be undesirable for a principal to continue to entrust goods to an agent to sell and receive the price when the agent is bankrupt. The fact of the agent's bankruptcy could hardly fail to give much trouble to the principal. In many cases questions would be certain to arise between the principal and the assignees of the agent as to their respective rights to the moneys received by the agent, and even if the principal did not actually lose either his goods or their price, he would probably always lose both time and money in guarding against loss from the confusion that the bankruptcy would certainly cause in the agent's affairs. Notwithstanding this, the agency cannot be determined unless the agent is so clearly disabled from performing the agency that there can be no doubt that the jury will so find the fact. In ordinary cases there will generally be doubt as to the view that a jury may take of the matter, and in such cases the principal must undergo the certain inconvenience of having a bankrupt agent, or be exposed to the liability to pay damages for refusing to have such an agent.

It will be well, therefore, for those who hereafter may appoint agents to sell goods, &c., for a fixed time, always to insert in the agreement a clause providing for the determination of the agency on the bankruptcy of the agent. Without such a clause they may find themselves in the awkward predicament of having their money constantly passing through the hands of a man who has no longer any title to hold money of his own. Of course this decision does not affect agencies, which, instead of being for a fixed time, are only for such time as both parties may choose to continue the agency.

Estoppel by Conduct.

Knights v. *Whiffen*, Q. B., 19 W. R. 244.

In the notes to the *Duchess of Kingston's case*, in Smith's Leading Cases, it is said that, "contrary to the policy which seems to have pervaded the courts with regard to other cases of estoppel, their inclination appears to have been to extend the list of estoppels *in pais*, especially in mercantile transactions, where men are obliged to trust much to appearances." *Knights* v. *Whiffen*, affords a good illustration of this tendency of the courts.

The general rule laid down in *Pickard* v. *Sears* (6 A. & E. 475), and *Freeman* v. *Cooke* (2 Ex. 654), may shortly be stated thus: that a person who makes statements as to the existence of facts, upon which statements another person is reasonably induced to act so as to alter his position for the worse, cannot afterwards show as against such person that those facts did not exist. *Knights* v. *Whiffen* is a case in which this rule was acted upon, and the Court do not appear to have intended to introduce any new qualification or modification of the rule. We notice the case, however, to point out what slight circumstances may, at all events in a mercantile case, be held to amount to an alteration of position within the meaning of the rule. At the time the defendant made the statement, which the Court held him afterwards estopped from denying, the plaintiff had paid money to a person who was then in difficulties and whose insolvency was announced within a few days. If the defendant had not made the statement, the plaintiff might have asked to have his money back, without, however, as may be imagined, much prospect of getting it. The Court held that the loss of the opportunity of asking to have the money back was an alteration of position within the meaning of the rule. It has hitherto been thought that a man's being induced by a statement to do nothing, could only be considered as acting upon the statement so as to alter his position within the meaning of the rule, in cases where it appeared that but for the statement he might have done something effectually.

REVIEWS.

An Elementary View of the Proceedings in a Suit in Equity, with an Appendix of Forms. By Sylvester Joseph Hunter, B.A., of Lincoln's-inn, Barrister-at-law. Fifth Edition. By George Woodford Lawrance, M.A., of Lincoln's-inn, Barrister-at-law. London: Butterworths.

"Hunter's Suit in Equity" is an excellent book for students, and though it does not pretend to be more than an elementary work, it is one which many lawyers are glad to consult after the student has become merged in the practitioner. It is really an indispensable for the Chancery part of a lawyer's education. We need hardly describe it again: its serviceableness has made it so well known. In strictness it would be better described as an elementary view of proceedings in Chancery, than of proceedings in a suit in equity; because its short accounts embrace equity jurisdiction generally, and proceedings "in matters," as well as proceedings "in causes." The new edition takes in several subjects, such as the Partition Act, the Married Women's Property Act, 1870, and other pieces of recent legislation which have come into being since the third edition came out in 1865. At page 104, *apropos* of the Partition Act, is appended a note giving references to "several cases which have been decided on points arising out of the Act." As an elementary book, the work would have been quite complete without any such references, but if any were given, the list should have been made complete. Also, at page 258, in citing the County Court Acts of 1867 and 1865, concerning county court equitable jurisdiction, it would have been well to point out the blunder in the first Act, and how it was only partially remedied by the second. It is, however, a great excellency of this work, that while making everything clear, and giving substantially sufficient information, its writers have been able to strike the happy mean between too great compression and embarrassing exuberance of detail.

COURTS.

COURT OF CHANCERY.

(Master of the Rolls.)

Jan. 30.—*In re Legal, Clerical, and Medical Supply Association.*

This was an adjourned summons, taken out by a creditor, for the purpose of appointing a liquidator in the place of Mr. S. B. Robertson, solicitor, resigned.

The company was ordered to be wound up under supervision in July, 1869, and Mr. Robertson, the petitioner, and the principal shareholder, was appointed liquidator without salary. £2 per share remained to be called up on the 377 shares which had been issued, and the creditors had been paid 6s. 8d. in the pound only. The creditors some time ago took out a summons to remove the liquidator, which was withdrawn on his undertaking to make a call and pay another dividend, but the call was not made, and Mr. Robertson resigned, whereupon the present summons was taken out.

M. Ingle Joyce, in support of the summons, proposed Mr. Bath, an accountant.

Smart, for Mr. Robertson, proposed Mr. Sparrow, and contended that the case was one in which, both claimants being equally qualified, the preference ought to be given to the one supported by Mr. Robertson, as he had the conduct of the winding up order (*Re Northern Assam Tea Company*, 18 W. R. 362).

Lord Romilly, M.R., said that the claimant supported by Mr. Robertson would be likely to continue the old system of management. The evidence showed that it was better that an entirely new system should be adopted, so as to pay the creditors and complete the winding up. Mr. Bath must, therefore, be appointed liquidator.

COMMON PLEAS.

(Banco, before BOVILL, C.J., and WILLES, SMITH, and BRETT, JJ.)

Jan. 31.—*Webb* v. *Harrison.*

Hume Williams moved to set aside an order made by Mr. Justice Smith, at chambers, dismissing a summons calling upon the officer of the court to show cause why he should not refund the jury money paid under the rules made by the judges under the Jury Act of last session. In this case, the plaintiff having deposited £3 (as required by the rules) on entering his cause, the cause was disposed of by agreement between the parties before the jury were sworn. The jury, therefore, did not try the cause, and counsel now argued that the money deposited for their payment for trying it ought to be returned, and that the judge was wrong in dismissing the summons.

WILLES, J.—You have called or invited the jury to come to try your cause. If it were the only one for trial, you have caused the jury to be summoned. *Lord Falmouth's case* applies. He was to receive payment of a fish for keeping a rope out to assist the fishing boats. A boat got in without using his rope and refused to pay the fish; but it was held that he was entitled to the fish, for the rope was ready for the boat if wanted.

BOVILL, C.J.—If money were to be returned, the amount to be paid by the parties who actually tried their causes must have been fixed at a much larger amount than it was. If, as sometimes happened, all the causes in a list were settled, how was the jury to be paid if the jury money were returned? The statute said the remuneration to the jury "shall be paid by the parties to the causes to be tried." The only way to do that reasonably was by fixing these fees. The judges had taken great trouble in considering the matter, so as to carry out the intentions of the Legislature. With regard to country cases and at the assizes he believed the Act would be found perfectly impracticable, and he trusted the Legislature would point out a better mode of remunerating juries, who were a necessary part of the administration of justice. They ought to be paid by the Government a proper amount, to be assessed afterwards upon the parties.

WILLES, J., said the jury ought to be paid by the Government. It was an anomaly for the suitor to be called upon to pay the jury, who were the judges of fact, when the judges of law were paid by the country. The Legislature had, however, imposed this upon them, and the judges had been bound to carry the law out as they best could.

SMITH, J., said the judges had determined that it was better to impose a moderate sum on all suitors who entered a cause for trial than to make those whose causes were tried pay a large sum. He, therefore, could do no otherwise than dismiss the summons.

BRETT, J., conceived Mr. Williams's argument to be that it was almost inconceivable that the suitors should be obliged to pay for the administration of justice, and to pay a large sum before they could get their causes tried by a jury; but that it was still worse to be called on to pay £3 each when their causes were not tried at all. But on reading the Act of Parliament he and the other judges had been forced to agree to the rules imposing this payment. Under these circumstances, he thought it impossible to say that the order was wrong.

Application refused.

COURTS OF BANKRUPTCY.

LINCOLN'S-INN FIELDS.

(Before Sir J. BACON, Chief Judge.)

JAN. 23.—*Ex parte Adair*; *Re Gross* (*a Bankrupt*).

Banker and customer—Constructive notice of trust.

This was an appeal by the Magistrates for the Eastern Division of the county of Suffolk, from a decision of Mr. Worlledge, judge of the Ipswich County Court, reported *ante* p. 97.

Eddis, Q.C., *Philbrick*, and *Horace Davey*, for the appellants.

De Gex, Q.C., *Little, Q.C.*, and *Abdy*, for the National Provincial Bank.

E. Cutler, for the trustee under the bankruptcy.

BACON, CHIEF JUDGE.—The principal question in this case, which comes before the Court upon an appeal from an order of the County Court of Suffolk, is whether the respondents, the National Provincial Bank, who carry on the business of bankers at Ipswich, are entitled to apply two sums of money standing to the credit of the bankrupt upon two separate accounts which he kept with them, to the satisfaction of another account upon which he is indebted to them. There is another question, whether, if the bankers are so entitled, the appellants have a right to say that certain securities held by the bankers must be marshalled, so as to compel the bankers to resort to such securities in the first instance, and thereby to diminish or extinguish the general balance due to them. Both these questions the learned judge before whom the case was argued in the County Court has decided against the appellants; and from that decision the present appeal is brought. The case is one of public importance not only because of the principle which it involves, relating to the general lien which bankers have upon moneys deposited with them, but also because of the considerable amount of public money, the sums in dispute being the proceeds of county rates, which is at stake; and it is further worthy of very deliberate consideration by reason of the great pains and attention which have been bestowed upon it by the learned judge whose order is appealed from, in the discussion which took place before him. The facts appear to be simple and clear, and, notwithstanding some observations which have been made upon the evidence, it does not appear to me that any of the facts upon which the judgment must depend are in any important degree disputed. They appear to be these.

The bankrupt Gross, for several years before and up to the month of April in the last year, carried on the business of an attorney and solicitor at Ipswich. His business would appear to have been of considerable extent; he was of good reputation, and in the year 1860, among other employments held by him, he had been appointed the county treasurer for the Eastern Division of Suffolk. The duties of his office consisted in the receipt and payment of the moneys raised by order of the county magistrates, and other public money, and the duty of keeping such moneys and duly accounting for them at the quarterly audits held by the magistrates for that purpose. By the statute 12 Geo. 2, c. 29, s. 6, the county rates are directed to be paid to the county treasurer, and the moneys so paid to him "are to be deemed and taken to be public stock." Other Acts of Parliament have since been passed authorising the raising moneys by rates, for the public purposes of the county, but which, as they do not affect the office or the duties of county treasurer, as defined by the statute first mentioned, it is unnecessary to observe upon. The bankrupt, from a period anterior to 1862, had kept an account with the respondents, the National Provincial Bank, which, for anything that appears, was an ordinary banking account, and to that account he paid in moneys, including the public moneys which came into his hands in his office of county treasurer, and against which account he drew out all such sums as he required, as well for the discharge of his public duties as in the course of his private transactions. This manner of dealing between him and his bankers continued down to the month of July, 1868, when he opened a separate and distinct account with the same bankers. Upon this occasion the bankers issued to him a separate pass-book with this title written at the head of the first page, "Superannuation Fund. The National Provincial Bank of England, Ipswich, Drs. to Benjamin Lillistone Gross, Esq., solicitor, Ipswich." In the beginning of the year 1869 he opened another separate and distinct account, which was in another separate pass-book, entitled and headed, "National Provincial Bank of England Dr. in account with B. L. Gross, solicitor, Ipswich. Police Account." He informed the bankers that he desired to keep these two accounts separate and distinct, and he notified to and arranged with them that the payments which he should make into the bank in respect of each of these accounts should be entered to the credit of each such separate account, and that all cheques which he should draw upon the superannuation account, should be distinguished from all the other cheques drawn by him by having the words "Superannuation Account" written at the top and repeated below the signature of each cheque; and in like manner that all the cheques drawn by him on the police account should be distinguished by having the words "Police Account" written at the top and repeated at the bottom of each cheque. With this notification, and in pursuance of this arrangement, the two accounts so opened were kept and carried on to the time the bankrupt absconded, on the 8th of April last. During the same period he also carried on his usual private transactions with the bank, he paid in and drew out moneys as he thought fit, some of the moneys

which he so drew out being paid by him into the two separate accounts; but it does not appear that any of the moneys drawn from either of those accounts were applied otherwise than to the purposes for which those accounts had been opened and were kept.

At the time of his absconding there stood to the credit of the superannuation fund, in the separate pass-book devoted to that account, a sum of £362 13s. 10d., and to the credit of the police account £2,609 16s. 8d. At the same date Mr. Gross was indebted to the bank on his private, or as it is called, his "operating account," and another account he had with them, in an aggregate balance of £2,703 2s.; and the principal question which was raised before his Honour, the county court judge, was whether the bankers are entitled to deal with the two sums standing to the credit of the separate special accounts as if they were Gross's money, and, therefore, subject to the ordinary lien of bankers, and by retaining those two sums, to pay themselves the balance which Gross owed them. The parties litigant before the county court were—The Magistrates, who claimed the balances standing to the account of the county treasurer with Messrs. Bacon, bankers, of Ipswich, and which were undoubtedly public moneys, and the two sums I have mentioned standing to the credit of the police and superannuation accounts. —The National Provincial Bank, whose claim I have mentioned—and the Trustee in Bankruptcy, who claimed all the balances as part of the bankrupt's estate.

The learned judge decided in favour of the bankers as to their lien, and in favour of the magistrates as to the balances due from Bacon & Co. The evidence which was before him, and which is the same as that now before the Court, consists chiefly of the pass-books and cheques, and there is added to it the examination of Mr. Geard, the trustee in bankruptcy, and of Mr. Smith, who is the manager of the National Provincial Bank. The main facts of the case are not in dispute, the examinations have been read at length, and it will only be necessary to notice some portions of those examinations. Mr. Geard is the trustee in bankruptcy, and he, in the discharge of his duty, made himself acquainted with the transactions as they appear in the books. [After reading several passages from Mr. Geard's examination, his Honour concluded as follows:—] The general substance of Mr. Geard's evidence is to identify the general account and the separate account and to establish beyond question the fact that the payments in and the cheques out were made on account of the county moneys which were in his hands.

Mr. Smith, who represented the National Provincial Bank, was examined. He appeared there, no doubt, to answer all the questions put to him, and also, as is not surprising, nor can it be doubted, to maintain the right which the National Provincial Bank claimed to have to balances in their possession on their general lien. [His Honour read several passages from Mr. Smith's evidence, which was to the following effect:—The witness, after confirming in general terms the evidence of Mr. Geard, related a conversation between himself and Mr. Gross, when, at Mr. Gross's request, the opening of the account headed "Police Account" was arranged. He stated that Mr. Gross suggested the heading "Police Account" for cheques. The Chief Judge proceeded.] Then Mr. Smith is asked—"Before he opened this account did you not know that he paid in county moneys to his general account to you and paid out moneys from his general account to you?" The answer is—"By inference only, not as a matter of fact." Mr. Smith must have forgotten when he gave that answer that he had already said all that which Mr. Geard had said was accurate. Mr. Geard pointed out distinctly the fact that the county money was not paid into the general account. The examination having proceeded a little further, his Honour says—"You had a general idea that he was paying in county money?" and the answer is—"I could have no other idea." Then he says, elsewhere—"As a matter of convenience to himself he asked me to open two, three, or four accounts. I did not trouble myself to believe whether it was to be a strictly police account. *Q.* Did you believe what he said? *A.* Whatever cheques he drew upon the police account, it did not matter to me whether they went to pay the police or his tailor's bill." In answer to another question he said—"I met the man and I administered to his convenience, and therefore the thing was gone." I do not think I need read any more of Smith's evidence, because what I have read seems to me that which is practical to the subject under discussion.

Mr. Bacon, one of the firm of Bacon & Co., bankers, whom I have already mentioned; Mr. Borton, clerk of the peace; and Mr. Ranson, Mr. Gross's principal clerk; were also examined, but I think there is nothing in their statements which, for the present purpose, requires particular notice. The case was argued at considerable length, and the same or similar arguments have been repeated before me. On the part of the magistrates it has been contended that all the moneys paid by Gross into the bank, and by the bankers carried to the credit of the two specific accounts, are public moneys with which Gross was entrusted in the discharge of his public trusts or duties, and which were acknowledged by him to be such; that the bankers had full notice of these facts, and, therefore, that they cannot claim to apply any part of these moneys, which were remaining in their hands when Gross absconded, to the satisfaction of their private debt; and in support of this contention, they appeal to the well-known principles of equity, by which any dealing with trust funds in a manner opposed to or not consistent with the trust, affects all persons who are concerned in such dealings. They disclaim any intention of asserting that a banker dealing with a person who is in a fiduciary character is required to see to the application of the trust moneys. But they say that, the bankers being fixed with the knowledge that the moneys in question were and are trust moneys, they cannot claim or be permitted to appropriate to themselves, in payment of their own debt, money which had been deposited with them, to answer drafts and meet payments on account of the police and superannuation accounts—accounts which they had not only recognised as being distinct from the personal or general account which Gross kept with them, but which, by an arrangement which they had adopted and fully recognised, were to be drawn upon only in such a manner and form as would express the purposes for which such drafts were presented to them. Several authorities were referred to in support of the claim of the magistrates, of which *Pannell* v. *Hurley* (2 Collier C. C. 241) and *Bodenham* v. *Hoskyns* (21 L. J. Ch. 864, and on appeal, 2 De G. M. & G. 903), appear to be the most directly applicable; *Gray* v. *Johnson* (L. R. 3 H. L. 1, 11; 16 W. R. 843) was also referred to. On the other hand, the bankers insist that they had no such notice as the apellants impute to them, nor any notice at all by which their general lien can be affected. It is admitted on their part that they knew generally that Gross was the county treasurer, and consequently that he was, as he must have been, entrusted with public moneys; but that, as between them and him, they treated him as any other ordinary customer, received such moneys as he chose to pay in, and honoured such cheques as he drew upon them, without being under the obligation of ascertaining or inquiring, or having any right to inquire from what sources the moneys they received arose, or the purposes to which the moneys drawn out were applied; but, on the contrary, being compellable to honour all such cheques as he thought fit to draw upon them. They urge, further, that Gross was not a trustee of the public moneys which came into his hands, but that he was rather treated and acted as the banker of the magistrates, who exercised no control over the manner in which he kept or dealt with the public moneys, beyond requiring quarterly accounts from him of his receipts and expenditure, by means of the audits of his accounts at the quarterly meetings appointed for that purpose. As to the fact of the accounts being kept separate in separate books, and with special titles, they say that this system was adopted at Gross's request and for his convenience, and in no respect either at their suggestion or for their benefit; and they say that, notwithstanding the separation of the accounts, they considered Gross's dealing with them to constitute one account. And, in support of this latter proposition, they rely upon the fact that in stating the interest account between them and Gross they carried such sums as he was entitled to for interest on the accounts which were in credit to the credit of Gross in one general account; and debited him with interest upon the aggregate balance which, on all the accounts taken together, he was found half-yearly to have overdrawn. The trustee in bankruptcy—whose duty it is to protect the estate he represents —has claimed to be entitled to the whole of the moneys standing to the credit of the bankrupt on the several accounts, and he has insisted, moreover, that if he should fail in this claim, still, with respect to the securities held by the National Provincial Bank, the lien of the bankers being established,

he is entitled to have those securities handed to him as part of the bankrupt's estate, and to the extent of this last point he has the judgment of the learned judge of the court below in his favour.

The case having been, as I have said, very fully argued before the judge of the county court, his Honour delivered his judgment, with a copy of which I have been furnished. With respect to the claim of the magistrates, his Honour, in a very able and elaborate judgment, which comprehended several other matters then submitted to him, expressed himself, upon the point of which I have been speaking, thus:—

"With respect to the question between the magistrates and the bank I have felt very great doubt and difficulty in coming to a conclusion."—[His Honour read the passage (*ante* p. 102, down to line 7 from foot of second column) in which the county court judge decided that there was not satisfying evidence that Mr. Smith knew what was and what was not county money; and distinguished *Bodenham* v. *Hoskyns* upon that ground, and because all Gross's accounts were treated as on one footing in the matter of interest, and because the police account and Gross's private account were originally one; concluding, on these grounds, that the National Provincial Bank "had a lien upon the balances now in question, and were entitled to retain so much of them as would balance all Gross's accounts treated as one account—viz., to retain all but £376 17s. 4d. of the balances of the police and the superannuation accounts."]

I have read that at length in justice to the learned judge, to show that his Honour had taken abundant care and pains in the consideration of the case before him. It is with very sincere reluctance that I find myself compelled to dissent from the conclusion at which the learned judge has arrived. I agree with him that the case of *Bodenham* v. *Hoskyns* is a decision entitled to unlimited respect, but when he says that it does not apply to the case in question I am compelled to say that I read it in a wholly different light from that in which it appears to have presented itself to the learned judge; for although there are undoubtedly in that case circumstances which are wholly absent from the present, I think that the principles on which it was decided have a direct application to the matter now to be decided.

The case of *Bodenham* v. *Hoskyns* I consider to be a case of first importance and value. The facts of the case may be very shortly stated. Parkes, a solicitor, was receiver of the Rotherwas Estate. Mr. Bodenham, the owner of that estate, knew that all his moneys were paid into Parkes' hands, and they were by Parkes paid into the account. There was a conversation between Parkes and the bankers at a time when Parkes wanted some consideration at the bank, and it may be stated generally that the bankers did require, to furnish that accommodation to Parkes, very reasonably, that he should do something for them. And the introduction of the Rotherwas account proceeded at the instigation of the bankers, and unquestionably was a thing for their benefit—a fact not to be omitted from the case before Vice-Chancellor Kindersley, but one which did not cover the whole substance of the case. There was a difference upon the evidence which made it necessary to analyse and examine it in the most scrupulous manner. The Vice-Chancellor did bestow most extraordinary—not for him most extraordinary, but what may nevertheless be called extraordinary—pains and trouble upon that part of the case. And in the course of his judgment (21 L. J. Ch. 864, 870) are those expressions that seem to have made a great impression upon the mind of the learned judge of the county court. The Vice-Chancellor refers to the evidence, and having done so says—"I confess it does appear to me that the use of the word 'introduce' there, which occurs more than once, is important." And then he uses those words which the learned county court judge quotes in his judgment. If that was all that was in the case no doubt it would preserve all the weight and present that authority which the learned county court judge thinks it has presented. But it will be found that the Vice-Chancellor did not by any means found his judgment upon that fact; nor does that fact, even though it be the important fact in the case, support the judgment which he pronounced. I have said there was a dispute upon the evidence, and that seems to be argued, as well as we can guess (for the case is, on appeal, most imperfectly reported). The judges on appeal seemed to think there might be a necessity for further inquiry into these matters of fact, but the inquiry was not prosecuted, and it remains just so. However, there are other passages in the judgment that would seem to me to be of very great importance on the general question at page 872. The Vice-Chancellor says:—"Now, whether the bankers in their own minds, or even in their own books—and the fact had been so—treated the Rotherwas account as if it had been the private account of Mr. Parkes, the question is, whether they had a right to do so; whether they had a right to say—knowing from the facts that the money placed to that account was Mr. Bodenham's money, and that any balance standing to the credit of that account at any time was Mr. Bodenham's balance—that they could make such an arrangement with Mr. Parkes as that at any time they should be at liberty to appropriate the balance to the credit of that account towards the liquidation of the balance standing to the debit of the private account of Mr. Parkes. It appears to me that on every principle of equity they had no right to do so. It appears to me that it is not a question whether simply at the time when the cheque was drawn for £820"—it will be understood that Mr. Parkes' debt of £820 had been satisfied by drawing a cheque upon the Rotherwas account—"they had a right then to allow that cheque to be placed to the credit of the other account, but whether they had a right ever to make an arrangement with Parkes to that effect; whether they had a right to say that the receiver should so deal with them as to make his principal's money at any time liable to be appropriated to discharge the private debts of the receiver to the bankers. I am quite satisfied that, upon all principles of equity, that could never be done; and this case illustrates what has often struck me as a very remarkable view of the principles of equity, that almost all the principles which are acted upon by a court of equity, in point of fact, are pervaded by a higher and purer and more exalted tone of morality than that which prevails among mankind, even among the moral portion of mankind; and I wish it to be understood that I do not think there is to be imputed to these gentlemen any design of doing that which in their minds was dishonest or improper. I believe they had no such intention. All I think I can impute to them is, that they were not aware that, according to the principles, the moral principles, of a court of equity, and acted upon daily by a court of equity, a person who deals with another—which other he knows to have in his hands, or under his control, moneys belonging to a third person—cannot deal with the individual holding those moneys for his own private benefit, when the effect of that transaction is that that person commits a fraud upon a third person. That Parkes was committing a fraud in appropriating to his own purpose the money of his employer is beyond question." That has no application to this case. Mr. Gross absconded and left the money in the bank; and the appropriation of the balance by the bankers in payment of their own debt is the only thing in question here.

But there is another point which is also gathered from this judgment. It was said the bankers had treated it as one general account. Here they seem to have treated it as one general account, but the only circumstance in support of the assertion is that then the half-yearly account of interest, if interest was due to the customer upon the balance of the superannuation account, was carried to the credit of Mr. Gross, and was deducted from the balance due from him in respect of other drafts. That in itself is not in the slightest degree objectionable. In all judgment and honesty Mr. Gross was entitled to all such interest as should have been made in the police and superannuation accounts. The county magistrates could not have objected to his receiving that interest, they could not have claimed it for themselves. But so far from that making it one account it is in my opinion plain and distinct evidence that the accounts were separate. There is nothing to make it one account except that arithmetical operation by which sums are taken from one account and deducted from another, and the result is that the balance only is charged against Mr. Gross. The Vice-Chancellor says upon this subject—"It appears to me immaterial to consider whether their suggestion is well founded, that the bankers at the time the account was settled treated the three accounts as the accounts of one single customer. If it is necessary to consider what is meant by that deposition, I confess I am at a loss to know what was in the mind of the witnesses," who had said that it was one account. He was at first ready to believe that he should find in the bankers' account one general statement of account. But so far from that there was nothing of the kind in the books, nor is there in the present case. Further on (I do not want to read more of this than is necessary, but as it forms the foundation of the learned county court judge's judgment, I have thought it

right to draw particular attention to the terms of the judgment) he says—"I find at the very opening of the account, say some months, three months at least, before the opening of that account, the bankers were well aware that that account was the account of Mr. Parkes as receiver of the Rotherwas estate, and that the moneys which were to be paid in to the credit of the account were the moneys of Mr. Bodenham, and that it was for these very reasons that that account was to be kept as a separate account, and so headed."

Before I part with *Bodenham* v. *Hoskyns*, I must observe that when it was before the Lords Justices the argument is not reported at all. The names only of the counsel for the plaintiffs are given, and all I gather from it is that Lord Justice Knight Bruce referred to certain authorities, among which is *Sims* v. *Britain* (1 B. & Ad. 375), and in delivering judgment, he says—"We are both of opinion that if this case is to rest and be decided upon the present evidence, the decision of the Vice-Chancellor has done justice between the parties. But if the defendants should desire to add to the evidence, we think their application for that purpose should be acceded to. And in the meantime we abstain from giving our reasons which we are prepared to give for the decision (which as the case now stands) we have come to." That offer to go into further evidence was not accepted by the appellants, and the judgment of the Vice-Chancellor Kindersley remains.

The next case to which I wish to refer is that of *Pannell* v. *Hurley*, in which there are circumstances distinguishing it in point of fact from the case then under discussion, but not in principle in any degree. That was an account which was known by the bankers to be a trust account. It had been so dealt with and operated upon by both the bankers and the customer. It came to be a question whether a sum of money which was in this trust account could be transferred for the payment of the bankers' debt. The judgment of the Vice-Chancellor is all I need to read. It puts the case in so clear and distinct a manner that nothing more need be added. He says—"Money is due from A. to B. in trust for C. B. is indebted to A. on his own account. A., with knowledge of the trust, concurs with B. in setting one debt against the other, which is done without C.'s consent; can it be a question in equity whether such a transaction can stand? There is nothing more in this case than that. The debt of £300 and a fraction remains due to the trust estate." The case of *Gray* v. *Johnston* was also referred to. It was a case in the House of Lords, and a very valuable case, in which there was an attempt to fix the bankers with the amount of a cheque which had been drawn by an executrix, and applied by her for purposes not consistent with the discharge of her trust as executrix. Their Lordships were of opinion, upon the facts as they appeared in the case, that the bankers were not to be fixed. If there had been, as there is in the present case, evidence pointing out clearly that the fund was in the first instance a trust fund, and the bankers, knowing it was a trust fund, had, by any act of their own, sought to appropriate it in payment of their own debt, it might have been otherwise. But it is not necessary to cite the judgment, because the foundation wholly fails. There is an observation of Lord Westbury's, in a decision, but one of those observations which is sometimes referred to, in which he says—"If the banker knows that the money does not belong to the company, he cannot apply the money in payment of a debt to himself," which I take to be clear law. No doubt it would be of the utmost inconvenience in the ordinary course of the business of life, to hold that a banker was bound to inquire into the sources from which moneys paid in by his customers is derived, or to require any proof of the application of such moneys by his customer as justifiable and proper upon legal or even upon moral grounds. By the very terms of the contract between them the banker is bound to honour the customer's drafts, and, performing this contract, he is freed from all responsibility either to the customer or to other persons. But if by the terms of the contract, express or implied, the banker takes into his possession moneys of which his customer has become the owner, in a fiduciary character, he contracts the obligation and the duty not to part with such moneys, even at the mandate of the customer, for purposes which he knows are inconsistent with the customer's fiduciary duty. When, therefore, Mr. Smith says that he should have paid Mr. Gross's cheques drawn upon the police account, although he knew it was for the purposes of paying his tailor's bill, I tell him that he could not do so without risk; and when the National Provincial Bank seek to apply moneys which are standing to the police account on their books to the payment of a debt which Gross owes them upon his general, or as they call it, his operating account, I am bound to decide that they attempt to do a thing which the law will not allow. I hold it to be clearly proved that at the time when the bankers opened the two accounts entitled by them the superannuation fund and the police account, they had full and distinctive notice that all moneys which should be paid by Gross in these accounts, were by *his* distinct declaration, and with *their* assent, public moneys, with which he had been entrusted in his character of county treasurer. They were abundantly protected, as well by the title of the accounts as by the arrangement which they had entered into for the keeping separate accounts in separate pass-books (to be drawn upon by cheques applicable only in their very terms to those two accounts), against any external responsibility which could attach to them by reason of their honouring cheques so drawn and designated. But they were not protected more by law than they would have been by the commonest principles of honesty, if they had made themselves parties to a wilfully wrongful application of the moneys so dedicated to the discharge of the public trusts, of which they had notice; still less can it be permitted to say that the public trustee, at whose instance they have undertaken the keeping the accounts, having become bankrupt, they are entitled to transfer the public moneys standing to his credit upon these separate and special accounts to the liquidation of a debt which he owes them in his private capacity upon what they call his operating account, and which they had consented and agreed should not be mingled with the special and separate accounts. I do not forget that Mr. Smith says that the separate accounts were opened at the request, and for the convenience of Mr. Gross. Of necessity it must have been at his request; it could not well be otherwise. No doubt it was for his convenience, but what does this mean, other than that having public duties to perform, one of which was to keep separate and distinct from his other money operations the public moneys with which he had been entrusted, it was the most convenient manner in which that duty could be discharged by him, that his payments and receipts in respect of the public trusts and duties should be clearly separated and distinguishable from the payments and receipts to which no such duty attached.

I am of opinion, therefore, that the order appealed against must be discharged; that there should be substituted for it an order directing the payment by the National Provincial Bank to the appellants of the sum of £362 13s. 10d., the balance standing to the credit of the superannuation fund, and the sum of £2,433 15s. 2d. out of the balance standing to the credit of the police account those two sum being sufficient to satisfy the amount which is due from Gross in respect of the public moneys with which hes had been entrusted is all that the magistrates claim.

There remains another matter to be disposed of—namely, the securities in the hands of the National Provincial Bank. If I had been able to agree with the learned judge as to the balances of money, I still could not have concurred with him in the decision he has pronounced on this subject. The doctrine of marshalling has been so long established, is so well understood, and has, besides, the recommendation of being so thoroughly consistent with reason and justice that it cannot be questioned. If one creditor has two securities, and another creditor of the same debtor has only one security, the latter may call upon the former to make available, in the first instance, that security which covers both the debts, and to leave what shall remain after he is satisfied to answer the debt remaining due to the creditor who can claim only in respect of one. Upon this point the learned county court judge said—"I have not lost sight of the question as to the right of the county magistrates to have the securities held by the National Provincial Bank marshalled in their favour; but, as far I can understand the doctrine of marshalling, I do not think it can be applied in cases where to apply it would be to the prejudice of a third party, and that would be clearly the case here, as the body of creditors would be prejudiced thereby. I think, therefore, the trustee under the bankruptcy is entitled to the securities deposited by Gross with the National Provincial Bank and now held by them." But with great deference I conceive that there is here no third party properly so called. The general body of creditors, to whom in the judgment that character is ascribed, can claim only through the trustee in bankruptcy, and the trustee can claim no more than the bankrupt could claim if he had re-

mained solvent, nor can he establish any equity which the bankrupt could not have asserted.

It cannot be said that he or they represent any third party, or can claim anything until both the securities have been applied in satisfaction of both debts in the order in which they are marshalled by law. In this respect, therefore, at the instance of the National Provincial Bank, the order by which they are directed to deliver up the deeds or other securities held by them to the trustee must be discharged, and instead of that the ordinary equitable mortgagee's order must be made, an account taken of what is due to the bankers on their security, and that the security should be delivered up in the ordinary way.

[A discussion then took place about costs. *De Gex, Q.C.*, asked that the National Provincial Bank's costs might be added to their security.]

BACON, C.J.—You shall have all your costs as equitable mortgagee, but you shall not have the costs of this appeal in which your claim has been defeated. That there may be no mistake I give the National Provincial Bank no costs of this appeal. You are entitled as all equitable mortgagees are, to the cost of realising your security, but not to the costs which have been occasioned by this appeal.

Solicitor for the appellants, the justices of Suffolk, *Edward Bromley*.

Solicitors for the National Provincial Bank of England, *Wilde, Berger & Moore*.

Solicitors for the trustee in bankruptcy, *Peacock & Goddard*.

APPOINTMENTS.

Mr. JOHN OSBORNE, Q.C., of the Chancery bar, has been appointed a Judge of County Courts (Circuit No. 5), in succession to the late Mr. Christopher Temple, Q.C. Mr. Osborne was called to the bar at Lincoln's-inn in June, 1835, and became Queen's Counsel in 1862. The circuit to which he has been appointed embraces the county courts of Oldham, Rochdale, Salford, and Bacup, in Lancashire; and that of Saddleworth, in Yorkshire.

Mr. ERNEST ALEXANDER CLENDINING SCHALCH, barrister-at-law, of the Home Circuit, has been appointed Attorney-General for the Island of Jamaica. Mr. Schalch was born in 1838, at Haileybury, where his father was one of the Professors of the East India Company's College, now no longer in existence. His time from 1852 to 1861 was spent in Australia. In 1861 he came to England and studied for the bar. He gained the Studentship awarded by the Council of Legal Education in January, 1864, and was called to the bar at the Inner Temple in Easter Term of the same year. Although a barrister of only six years standing, Mr. Schalch is regarded as one of the soundest and ablest lawyers on the Home Circuit. He is a very scientific and complete lawyer, and pre-eminently calculated to make an excellent colonial law officer, although, had he preferred continuing at the home bar, he would in all probability have attained higher distinctions which the old country has to bestow. For several years Mr. Schalch has been a valued contributor to the *Solicitors' Journal*: he was also a member of the common law staff of the *Law Reports*. The Attorney-Generalship of Jamaica, which confers a seat in the Privy and Legislative Councils of that island, has been raised from £740 to £1,200 per annum; the last occupant of the office was the Hon. Alexander Heslop, of the Inner Temple, who was appointed in September, 1855.

Mr. HENRY CIPRIANI POTTER, solicitor, of Romsey, Hants, has been appointed Town Clerk of that borough, in the place of Mr. C. J. Tylee, resigned. Mr. Potter has also been appointed Clerk to the Borough Magistrates, *vice* Tylee. He was admitted in 1857, and is the junior partner in the local firm of Stead, Tylee, & Potter.

Mr. HENRY TYRRELL, of 14, Gray's-inn-square, has been appointed a London Commissioner to administer oaths at Common Law.

Mr. JOSEPH BENNETT CLARKE, of Birmingham, has been appointed a Commissioner to administer oaths at Common Law.

Mr. ADAM GIB ELLIS, has been gazetted as Substitute-Procureur and Advocate-General of the island of Mauritius. The salary of the office is £720 per annum.

GENERAL CORRESPONDENCE.

JURYMEN'S GRIEVANCES.

Sir,—I was summoned upon the jury in the Old Bailey and obliged to attend regularly for three days. There I observed that no sooner had a trial commenced, than the noise of bustling, moving, whispering, and creaking of boots made the sound of the prosecutor's voice inaudible. If a similar carpeting to that which is used in the British Museum were introduced into the Old Bailey, it would be a great boon, not only to those who go to hear the trial, but also to the judge and to the jury. I frequently remarked that the pleader had to look back in anger in order to check the noise proceeding from behind.

London, Jan. 31. AN INDIAN JURYMAN.

LIQUIDATION PETITION AN ACT OF BANKRUPTCY.

Sir,—Your correspondent Mr. Wetherfield, quite excusably, has somewhat misunderstood the grounds on which the judge of the County Court at Manchester decided the the case of *Re Bebbington*. The report, being only a curtailed one from the local paper, was not quite clear. The grounds on which he came to his decision were, not that the liquidation petition did not contain the usual allegation of inability to pay, but that, in the bankruptcy petition filed against the bankrupt, the statement of the act of bankruptcy was simply "that the said J. B, on the 10th day of August last, filed a petition in this honourable court, under sections 125 and 126 of the above Act, for liquidation of his affairs by arrangement or composition with his creditors," and proceeded with the usual statements of the meeting having been called and duly held, and the creditor having failed to come to a resolution for liquidation or composition. The judge held that, on the face of the bankruptcy petition it should be shown that the liquidation petition was in form required, and contained the allegation of inability to pay, and for that purpose it was necessary to recite that petition at length. It was contended that, adjudication having been granted by the Court, and (the liquidation proceedings being in evidence) there being full proof of the committing of an act of bankruptcy, though the bankruptcy petition might not in form be technically correct, the claimants were debarred from contesting the trustee's title on that ground. I may add that the decision has created some surprise amongst the profession here, and will be the subject of an appeal to the Chief Judge. HENRY P. JONES.

Manchester, Jan. 31.

THE BANKRUPTCY ACT 1869.—ORDER OF DISCHARGE.

Sir,—Am I right in my interpretation of this Act, that a bankrupt has a statutory right to apply to the Court for his order of discharge as soon as "a dividend of not less than ten shillings in the pound has been paid out of his property, or might have been paid except through the negligence or fraud of the trustee" (section 48), whilst a debtor petitioning for liquidation by arrangement with his creditors is wholly in the hands of his creditors, who may refuse him his order of discharge unless he pays full twenty shillings in the pound?

Section 48, above quoted, gives the bankrupt a right to apply to the Court as soon as his estate has paid ten shillings in the pound, irrespective of his creditors, leaving it to the Court to suspend or refuse the order of discharge under the circumstances therein mentioned, whilst the liquidation section (125), by the 7th sub-section, expressly enacts that "with the modification hereinafter mentioned" all the provisions of this Act shall apply to liquidations as to bankruptcies; and thereupon sub-section 9 of the same principal section goes on to enact that "the provisions of this Act with respect to the . . . discharge of a bankrupt . . . shall not apply in the case of a debtor whose affairs are under liquidation by arrangement, but . . . the discharge of the debtor . . . may be granted by a special resolution of the creditors in general meeting;" and by sub-section 10, "the trustee shall report to the registrar the discharge of the debtor," who shall give him a certificate of discharge, to be of the same effect as an order of discharge given to a bankrupt.

If I am correct, it would follow that one or two creditors of a debtor, whose amounts would prevent a special resolution (which requires three fourths in value to concur) being passed, might keep a debtor under liquidation "out in the

cold" until he has paid his creditors in full; and from this it would also follow that in some cases it would be better for a solicitor to advise his client to get adjudicated bankrupt by a friendly creditor or two to £50 upon filing a declaration of inability to pay, than to file a petition for liquidation; yet, judging from the number of the latter petitions to the former (at least ten liquidations to one bankruptcy), the practice is evidently in favour of petitions for liquidation.

Whether this result was designed by the framers of the Act, or is only one of the many blots in the Act, I do not pretend to say. JOHN MILLER.

Bristol, Jan. 28.

OBITUARY.

MR. C. W. LEWIS.

Mr. Charles Warner Lewis, barrister-at-law, expired at his residence, Ridgway-villa, Wimbledon, on the 25th of January, in the fifty-first year of his age. Mr. Lewis was educated at Trinity College, Cambridge, where he graduated B.A. in 1843, and was called to the bar at the Inner Temple in June, 1846.

MR. J. B. HUME.

Mr. Joseph Burnley Hume, barrister-at-law, died on the 21st January, in the fifty-second year of his age. He was the eldest son of the late Joseph Hume, the celebrated reformer, by his marriage with Maria, only daughter of the late Hardin Burnley, Esq., merchant, of Brunswick-square, London. Mr. J. B. Hume was educated at Trinity College, Cambridge, where he graduated B.A. in 1840. In June, 1842, he was called to the bar at Lincoln's-inn, and formerly practised as an equity draughtsman and conveyancer.

SOCIETIES AND INSTITUTIONS.

SOLICITORS' BENEVOLENT ASSOCIATION.

The usual monthly meeting of the board of directors of this association was held at the Law Institution, Chancery-lane, London, on Wednesday, the 1st inst., Mr. Edwin Wilkins Field in the chair. The other directors present were Messrs. Benham, Hedger, Rickman, Smith and Torr (Mr. Eiffe, secretary). Grants of relief to the amount of £50 were made to the widows of two members of the association, and a sum of £50 was applied in assisting four widows of non-members. Ten new members were admitted to the association, and other general business was transacted.

LAW STUDENTS' DEBATING SOCIETY.

At the meeting of this society, held on Tuesday, the 31st January last, the question discussed was No. 466 Legal: "A. gave a sum of money to B. to be laid out in the erection and support of a hospital. B. invested the money in the name of himself and C. as trustees, and both executed a deed of trust declaring the objects of the gift. The deed was not made known to the donor, who died a few days after its execution. Is the gift invalid under the Mortmain Act, (9 Geo. 2, c. 36)?"

Mr. C. Smith opened the debate in the affirmative, on which side it was decided by a large majority.

THE STAMP ACT, 1870.

The following correspondence has been published in the *Times*:—

"67, Preston-street, Faversham, Jan. 17.

To Her Majesty's Commissioners of Inland Revenue,
Inland Revenue Office, Somerset-house.

Gentlemen,—Will you be so good as to give me your opinion on the following point?

In my profesional capacity I am in the habit of obtaining authorities from vendors to receive purchase-moneys, and authorities from purchasers to auctioneers to pay depo sits into their hands. I also receive at times authorities from clients to pay other sums of money out of particular funds in my hands; and I am doubtful whether, under the Stamp Act, 1870, these authorities should not be stamped as bills of exchange.

A case has just arisen in my office, which is this:—A client of mine holds a bill of sale over effects in a house. This valuer has just sold the lease, and on our pressing for our money the debtor has given an authority to the valuer to pay us our principal and interest out of moneys coming to his hands from the purchaser. I have advised that under section 48, sub-section 2, of the said statute, this authority should be stamped as a bill of exchange. . . .—I have, &c.

FREDERICK JOHNSON, Solicitor, Faversham."

"Inland Revenue, Somerset-house,
London, W.C., Jan. 26.

Sir,—The Board of Inland Revenue have had before them your letter of the 17th inst., and, in reply to the inquiries therein contained, I am directed to inform you that an authority to receive money is chargeable with stamp duty as a letter or power of attorney (see the Stamp Act, 1870, schedule title "Letter or Power of Attorney,") and that any order or direction which entitles any person to payment of money by another person is chargeable with stamp duty as a bill of exchange.

I may observe that the question whether any particular document does or does not fulfil one of these descriptions may sometimes be a question of difficulty; but in the Board's opinion there is no doubt that an authority from a vendor to receive purchase-money is chargeable with duty as a power of attorney, and that an authority from the purchaser to the auctioneer to hand over the deposit is not an order chargeable with duty as a bill of exchange.

In the other case mentioned in your letter, the order given by the debtor to the valuer would be chargeable with duty as a bill of exchange.—I am, Sir, your obedient servant,

WM. LOMAS."

To the Editor of the Times.

"Sir,—Notwithstanding the letter of Mr. Lomas to Mr. Johnson, which appeared in the *Times* of yesterday, I would submit to my professional brethren, that the broad *dictum* of the Commissioners of Inland Revenue that 'there is no doubt that an authority from a vendor to receive purchase-money is chargeable with duty as a power of attorney, and that an authority from the purchaser to the auctioneer to hand over the deposit is not an order chargeable with duty as a bill of exchange' is not strictly correct.

The question being of daily occurrence is too important for this *dictum* to be allowed to pass unnoticed.

If my client (a vendor) sends a letter direct to the purchaser, authorising me to receive the purchase-money, I submit that that letter is not, as alleged by the Commissioners, liable to a 10s. power of attorney stamp, but to a penny stamp, as a bill of exchange on demand, under section 48, sub-section 3, of the Stamp Act, 1870.

Again, an authority if sent by a purchaser ('the person making the same') direct to the auctioneer ('the person by whom the payment is to be made') seems to come clearly within the same sub-section as 'a bill of exchange for the payment of money on demand,' and to be therefore liable to a penny stamp.

It is well that the new stamp on these mere incidental documents (which so far as regards vendors' orders have only of late years become customary) can, by the mode of sending them, be rendered liable only to a new stamp of one penny.

It can never have been seriously contemplated by the framers of the Act to render all such orders liable to a ten shilling duty, and if the Inland Revenue insist on their construction of the Act the result will be (if the Court of Exchequer does not reverse the decision) that such order will cease to be required, or some mode of evasion of so unreasonable an impost will be adopted, and thus even the reasonable pennies will be lost to the revenue.

It is strange that if the above sub-section as to the particular mode of transmission was intended to apply to powers of attorney, it should have been included in the special clauses relating to bills of exchange.

The natural inference from the position of the clause would be that sub-section 3 was meant to define certain bills of exchange as among those payable on demand.

Lincoln's-inn, Jan. 31." A SOLICITOR.

AMERICAN JUDGES.

In a late American case of *New England Express Company* v. *Maine Central Railway Company*, the plaintiff company were held entitled to recover damages from the defendant company for refusing, after due notice, to receive upon any

terms the plaintiff company's express packages for conveyance in their passenger trains. These "express" companies are in fact parcel conveyance companies, and the railway company were under a contract with another "express" company (the Eastern Express Company), to whom they had let a certain amount of space in their passenger trains, not to let any space to any other carrier.

Upon this decision the *American Law Reporter* founds the following remarks:—

"For these and other reasons which might be stated, we are glad the Supreme Court of Maine have made so salutary a decision upon the subject and one so much in defiance of the absorbing tendencies in almost every department of commerce and traffic in the country towards destructive monopolies. As a general thing it may be safely affirmed that those men and those courts which allow themselves to be crowded into positions calculated to favour monopolies in trade or business of any kind, whether they comprehend it or not, are doing a very damaging service toward the vital interests of the great mass of the community. And we are very willing to believe that such things are always done unconsciously. The world suffers, in our apprehension, far more through the easy good nature of stupid and incompetent judges, than by any positive wickedness in judicial positions. Anything of the latter character, in our belief, must be set down as the rarest possible exception, while the community is almost suffocated, from day to day, under the oppressive burden of false and foolish decisions, into which the indolent and the uneducated judicial force of the country is driven by the lawlessness and corruption of outside pressure. We have said thus much because we believe the country generally are being duped by designing and interested men into the false belief that what they need for their security in the judiciary is more simple honesty of purpose, when the truth really is, that the highest necessity of the country, in regard to its judicial administration and incumbency, is a superior grade of talent and a higher degree of culture, and more unflinching nerve to enable them to know the right and to dare to do it, in defiance of all remonstrances from interested parties, or political partisanship, which are about equally, and for similiar reasons, unworthy of confidence.

"It may be said very truly, that there is nothing in this decision which properly demands any such distribe upon judicial incompetency. But we can with more propriety say this in such a case and in speaking in favour of a decision, than if we were calling it in question. And we have no expectation that any remonstrance we can utter will penetrate to the root of the difficulty or produce any cure. But, as we have before intimated more than once, we are heartily tired of hearing the American judiciary, both at home and abroad, denounced as a set of gamblers and blacklegs, when in fact there exists nowhere in the world, as a general thing, a purer judiciary than in the American States; but their great infirmity is, that, through defect of understanding and of long training and culture, they are too often made to do the dirty work of others, who thereby pocket the unjust gain and escape the merited censure due to their base deeds. Perhaps the most effectual remedy will be to give such salaries to the judges as will command the first talent at the bar. If that were done, we believe we should hear no more complaint."

PUBLIC COMPANIES.

GOVERNMENT FUNDS.

LAST QUOTATION, Feb. 3, 1871.

From the Official List of the actual business transacted.

3 per Cent. Consols, 91⅞	Annuities, April, '85
Ditto for Account, Mar. 2, 91⅞	Do. (Red Sea T.) Aug. 1908
3 per Cent. Reduced 92	Ex Bills, £1000, — per Ct. 10 p m
New 3 per Cent., 93	Ditto, £500, Do — 10 p m
Do. 3½ per Cent., Jan. '94	Ditto, £100 & £200, — 10 p m
Do. 2½ per Cent., Jan. '94	Bank of England Stock, 4½ per Ct. (last half-year) 243
Do. 5 per Cent., Jan. '73	Ditto for Account.
Annuities, Jan. '80 —	

INDIAN GOVERNMENT SECURITIES.

India Stk., 10½ p Ct. Apr. '74, 209	Ind. Enf. Pr., 5 p C., Jan. '72 100
Ditto for Account	Ditto, 5½ per Cent., May, '79 106½
Ditto 5 per Cent., July, '80 110½	Ditto Debentures, per Cent., April, '64 —
Ditto for Account, —	Do. Do., 5 per Cent., Aug. '73 103
Ditto 4 per Cent., Oct. '88 102	Do. Bonds, 4 per Ct., £1000 20 p m
Ditto, ditto, Certificates, —	Ditto, ditto, under £1000, 20 p m
Ditto Enfaced Ppr., 4 per Cent. 90½	

RAILWAY STOCK.

	Railways.	Paid.	Closing prices.
Stock	Bristol and Exeter	100	92
Stock	Caledonian	100	87⅞
Stock	Glasgow and South-Western	100	117
Stock	Great Eastern Ordinary Stock	100	39½
Stock	Do., East Anglian Stock, No. 2	100	2
Stock	Great Northern	100	124½
Stock	Do., A Stock*	100	134½
Stock	Great Southern and Western of Ireland	100	100
Stock	Great Western—Original	100	72¾
Stock	Lancashire and Yorkshire	100	135¼
Stock	London, Brighton, and South Coast	100	43¼
Stock	London, Chatham, and Dover	100	14½
Stock	London and North-Western	100	129½
Stock	London and South-Western	100	94
Stock	Manchester, Sheffield, and Lincoln	100	45½ x d
Stock	Metropolitan	100	66⅜
Stock	Midland	100	127½
Stock	Do., Birmingham and Derby	100	100
Stock	North British	100	34
Stock	North London	100	116
Stock	North Staffordshire	100	61½
Stock	South Devon	160	52½
Stock	South-Eastern	100	77½
Stock	Taff Vale	100	165

* A receives no dividend until 6 per cent. has been paid to B.

INSURANCE COMPANIES.

No. of shares	Dividend per annum	Names.	Shares.	Paid.	Price per share.
			£	£ s. d.	£ s. d.
5000	8 pc & bs	Clerical, Med. & Gen. Life	100	10 0 0	23 0 0
4000	40 pc & bs	County	100	10 0 0	85 0 0
34440	5 pc & bs	Eagle	50	5 0 0	6 0 0
10000	10 per cent	Equity and Law	100	6 0 0	9 5 0
20000	7½ 2s 6d pc	English & Scot. Law Life	50	3 10 0	5 12 6
2700	5 per cent	Equitable Reversionary...	105	...	94 10 0
4600	5 per cent	Do. New	50	0 0 0	48 10 0
5000	5 & 2 p sh b	Gresham Life	20	5 0 0	
20000	5 per cent	Guardian	100	50 0 0	52 10 0
20000	6 per cent	Home & Col. Ass., Limtd.	50	5 0 0	4 15 0
7500	10 per cent	Imperial Life	100	10 0 0	16 12 6
50000	12 per cent	Law Fire	100	2 10 0	3 10 0
10000	4/4s pr sh	Law Life	100	96 5 0	96 0 0
100000	12 per cent	Law Union	10	0 10 0	0 17 6
20000	5/17s 6d pc	Legal & General Life ...	50	8 0 0	9 0 0
20000	4/12s 6d pc	London & Provincial Law	50	4 17 8	4 15 0
40000	16 per cent	North Brit. & Mercantile	50	6 5 0	28 10 0
2500	12½ & bns	Provident Life	100	10 0 0	35 0 0
89220	25 per cent	Royal Exchange... ...	Stock	All	£341

MONEY MARKET AND CITY INTELLIGENCE.

After the confirmation of the news respecting the Franco-Prussian armistice, the markets, instead of continuing their late improvement, became depressed. The prospects of peace are not yet considered very satisfactory; there seems also to have been a prevailing anxiety as to the effect which might be produced by the release of the funds and securities locked up in Paris. Probably the present drooping state of the markets is, in part at any rate, to be accounted for by the fact that since the fall which happened at the beginning of the war prices have been creeping up little by little until, upon the whole, they are now rather high. There has been a general belief that the war would suddenly terminate, and that simultaneously prices would rush upwards; and the large number of purchases made in the hope of realising at a profit seems to have brought prices up to flood-tide point. Railways are now pretty firm.

At the half-yearly meeting of the London and County Bank, held on Thursday, a dividend of 6 per cent. for the half-year, and a bonus of 3 per cent. (together £1 16s. per share), were declared, making, with the interim payment in June, 17½ per cent. for the year, and leaving £4,349 to be carried forward. In the year 1869 the total distribution was 17 per cent.

COURT PAPERS.

COURT OF COMMON PLEAS.

The Court has appointed Monday the 6th, Tuesday the 7th, and Monday the 13th February, for sittings in Banco after Term, for the disposal of country new trials, and also of the special paper. The Court will sit on Monday the 20th February, to deliver judgments.

COURT OF EXCHEQUER.

This Court will hold sittings on Wednesday the 7th, Thursday the 9th, Friday the 10th, Saturday the 11th, Monday the 13th, and Tuesday the 14th days of February next, and will at such sittings proceed in disposing of the

business then pending in the paper of new trials and in the special paper.

FITZROY KELLY. W. F. CHANNELL.
S. MARTIN. G. PIGOTT.

SPRING CIRCUITS OF THE JUDGES.

NORTHERN.—Martin, B., and Willes, J.

Appleby, February 15; Newcastle, February 16; Carlisle, February 20; Durham, February 25; Lancaster, March 2; Manchester, March 6; Liverpool, March 18.

NORTH WALES.—Bramwell, B.

Welchpool, March 7; Bala, March 10; Carnarvon, March 14; Beaumaris, March 16; Ruthin, March 20; Mold, March 23; Chester, March 25.

SOUTH WALES.—Mellor, J.

Haverfordwest, February 23; Cardigan, February 27; Carmarthen, March 2; Swansea, March 7; Brecon, March 17; Presteign, March 22; Chester, March 25.

Mr. Justice Lush remains in town.

The above completes the list of Spring Circuits, see *ante* p. 240.

COURT OF CHANCERY.

SITTINGS AFTER HILARY TERM, 1871.

LORD CHANCELLOR.
Lincoln's Inn.

Wednesday, Feb. 8 — The First Seal.—Appeals.
Thursday .. 9 — Appeals.
Friday .....10 — App. mtns., petns., & apps.
Monday 13
Tuesday....14 — Appeals.
Wednesday .15
Thursday ..16 — The Second Seal.—Appeals.
Friday ....17 — App. mtns. & apps.
Monday 20
Tuesday....21 — Appeals.
Wednesday .22
Thursday ..23 — The Third Seal.—Appeals.
Friday ....24 — App. mtns. & apps.
Monday 27
Tuesday....28 — Appeals.
Wed., March 1
Thursday .. 2 — The Fourth Seal.—Appeals.
Friday..... 3 — App. mtns. & apps.
Monday 6
Tuesday.... 7 — Appeals.
Wednesday . 8
Thursday .. 9 — The Fifth Seal.—Appeals.
Friday.....10 — App. mtns. & apps.
Monday 13
Tuesday....14 — Appeals.
Wednesday..15
Thursday ..16 — The Sixth Seal.—Appeals.
Friday ....17 — App. mtns. & apps.
Monday 20
Tuesday....21 — Appeals.
Wednesday..22
Thursday ..23 — The Seventh Seal—Petitions & apps.
Friday ....24 — App. mtns. & apps.

LORDS JUSTICES.
Lincoln's Inn.

Wednesday, Feb. 8 — The First Seal.—Appeals.
Thursday .. 9 — Appeals.
Friday ....10 — Appeal motions.
Saturday ..11 — Petns. in lunacy, bankrupt apps., & appeal petitions.
Monday 13
Tuesday....14 — Appeals.
Wednesday .15
Thursday ..16 — The Second Seal.—Appeals.
Friday..... 17 — Appeal motions.
Saturday ..18 — Petns. in lunacy, bk. appeals, and app. ptns.
Monday 20
Tuesday....21 — Appeals.
Wednesday .22
Thursday ..23 — The Third Seal.—Appeals.
Friday.....24 — Appeal motions.
Saturday ..25 — Petns. in lunacy, bkrpt. apps., and appeal petns.
Monday 27
Tuesday....28 — Appeals.
Wed., March 1
Thursday .. 2 — The Fourth Seal.—Appeals.
Friday .... 3 — Appeal motions.
Saturday .. 4 — Petns. in lunacy, bk. appeals, and app. petitions.
Monday 6
Tuesday .. 7 — Appeals.
Wednesday.. 8
Thursday .. 9 — The Fifth Seal.—Appeals.
Friday..... 10 — Appeal motions.
Saturday ..11 — Petns. in lunacy, bnkt. apps., and app. petitions.
Monday 13
Tuesday ....14 — Appeals.
Wednesday .15
Thursday ..16 — The Sixth Seal.—Appeals.
Friday.....17 — Appeal motions.
Saturday ..18 — Petitns. in lunacy, bkrpt. apps., and app petns.
Monday 20
Tuesday....21 — Appeals.
Wednesday .22
Thursday ..23 — TheSeventh Seal—Appeals.
Friday, ...24 — Appeal motions.
Saturday ..25 — Ptns. in lunacy, bkrpt. apps., & app. petns.

MASTER OF THE ROLLS.
Chancery-lane.

Wednesday, Feb. 8 — The First Seal.—Mtns. & gen. pa.
Thursday .. 9 — General paper.
Friday ....10 — General paper.
Saturday ..11 — Petns., sht. causes, adj. sums., and general paper.
Monday 13
Tuesday....14 — General paper.
Wednesday..15
Thursday ..16 — The Second Seal.—Mtns. & gen. pa.
Friday ....17 — General paper.
Saturday ..18 — Ptns., sht. caus., adj. sums., and general paper
Monday 20
Tuesday ....21 — General paper.
Wednesday..22
Thursday ..23 — The Third Seal.—Mtns. & gen. pa.
Friday..... 24 — General paper.
Saturday ..25 — Petns., sht. caus., adj. sums., and general paper.
Monday 27
Tuesday ....28 — General paper.
Wed., March 1
Thursday .. 2 — The FourthSeal.—Mtns. & gen. pa.
Friday..... 3 — General paper.
Saturday .. 4 — Ptns., sht. caus., adj. sums., and general paper.
Monday 6
Tuesday .... 7 — General paper.
Wdnesday .. 8
Thursday .. 9 — The Fifth Seal.—Mtns. & gen. pa.
Friday ....10 — General paper.
Saturday ..11 — Petns., sht. caus., adj. sums., and general paper.
Monday 13
Tuesday ....14 — General paper.
Wednesday 15
Thursday ..16 — The Sixth Seal.—Mtns. & gen. pa.
Friday ....17 — General paper.
Saturday ..18 — Petitions & causes.
Monday 20
Tuesday....21 — Causes.
Wednesday .22
Thursday ..23 — The Third Seal.—Mtns. and causes.
Friday.....24 — Petitions & causes.
Saturday ..25 — Sht. causes & caus.
Monday 27
Tuesday....28 — Causes.
Wed., March 1
Thursday .. 2 — TheFourthSeal.—Motions & causes.
Friday .... 3 — Petitions & causes.
Saturday .. 4 — Sht. caus. & caus.
Monday 6
Tuesday.... 7 — Causes.
Wednesday . 8
Thursday .. 9 — The Fifth Seal.—Mtns. & causes.
Friday ....10 — Ptns. & caus.
Saturday ..11 — Sht. caus. & caus.
Monday 13
Tuesday ....14 — Causes.
Wednesday .15
Thursday ..16 — The Sixth Seal.—Mtns. & causes.
Friday ....17 — Petitions & causes.
Saturday ..18 — Sht. caus. & caus.
Monday 20
Tuesday ....21 — Causes.
Wednesday .22
Thursday .. 23 — TheSeventh Seal—Mtns. & causes.
Friday ....24 — Petns. & causes.
Saturday ..25 — Sht. caus. & caus.

V. C. SIR JOHN STUART.
Lincoln's Inn.

Wednesday, Feb. 8 — The First Seal.—Mtns. & causes.
Thursday .. 9 — Causes.
Friday ....10 — Ptns. and causes.
Saturday ..11 — Sht. causes & caus.
Monday 13
Tuesday....14 — Causes.
Wednesday .15
Thursday ..16 — The Second Seal.—Mtns. & causes.
Friday.....17 — Petitions & causes.
Saturday ..18 — Sht. causes & caus.
Monday 20
Tuesday....21 — Causes.
Wednesday .22
Thursday ..23 — The Third Seal.—Mtns. and causes.
Friday.....24 — Petitions & causes.
Saturday ..25 — Sht. causes & caus.
Monday 27
Tuesday....28 — Causes.
Wed., March 1
Thursday .. 2 — TheFourthSeal.—Motions & causes.
Friday .... 3 — Petitions & causes.
Saturday .. 4 — Sht. caus. & caus.
Monday 6
Tuesday.... 7 — Causes.
Wednesday . 8
Thursday .. 9 — The Fifth Seal.—Mtns. & causes.
Friday ....10 — Ptns. & caus.
Saturday ..11 — Sht. caus. & caus.
Monday 13
Tuesday ....14 — Causes.
Wednesday .15
Thursday ..16 — The Sixth Seal.—Mtns. & causes.
Friday ....17 — Petitions & causes.
Saturday ..18 — Sht. caus. & caus.
Monday 20
Tuesday....21 — Causes.
Wednesday .22
Thursday ..23 — TheSeventh Seal—Mtns. & causes.
Friday ....24 — Petns. & causes.
Saturday ..25 — Sht. caus. & caus.

V. C. SIR RICHARD MALINS.
Lincoln's Inn.

Wednesday, Feb. 8 — The First Seal.—Mtns. & gen. pa.
Thursday .. 9 — General paper.
Friday.....10 — Petns. & gen. pa.
Saturday ..11 — Sht. causes, adj. sums., & gen. pa.
Monday 13
Tuesday ....14 — General paper.
Wednesday..15
Thursday ..16 — The Second Seal.—Mtns. & gen. pa.
Friday ....17 — Petns. & gen. pa.
Saturday ..18 — Sht. causes, adj. sums., & gen. pa.
Monday....20
Tuesday....21 — General paper.
Wednesday .22
Thursday ..23 — The Third Seal.—Mtns. & gen. papr.
Friday.....24 — Petns. & gen. pa.
Saturday ..25 — Sht. causes, adj. sums. & gen. pa.
Monday 27
Tuesday ....28 — General paper.
Wed., March 1
Thursday .. 2 — TheFourthSeal.—Mtns. & gen. pa.
Friday .... 3 — Ptns. & gen. pa.
Saturday .. 4 — Sht. causes, adj. sums., & gen. pa.
Monday 6
Tuesday .... 7 — General paper.
Wednesday.. 8
Thursday .. 9 — The Fifth Seal.—Mtns. & gen. pa.
Friday ....10 — Petns. & gen. pa.
Saturday....11 — Sht. caus., adj. sums., & gen. pa.
Monday 13
Tuesday ....14 — General paper.
Wednesday 15
Thursday ..16 — The Sixth Seal.—Mtns. & gen. pa.
Friday ....17 — Petns. & gen. pa.
Saturday ..18 — Sht. caus., adj. sums.,& gen. pa.
Monday 20
Tuesday ....21 — General paper.
Wednesday..22
Thursday ..23 — The Seventh Seal—Motions & gen. pa.
Friday ....24 — Petns. & gen. pa.
Saturday ..25 — Short causes, adj. sums., & gen. pa.

V. C. BACON.
Lincoln's Inn.

Wednesday, Feb. 8 — The First Seal.—Mtns. & gen.pa.
Thursday .. 9 — General paper.
Friday.....10 — General paper.
Saturday ..11 — Ptns. Sht. caus., adj. sums., and general paper.
Monday ....13 — In Bankruptcy.
Tuesday....14 — General paper.
Wednesday..15
Thursday ..16 — TheSecondSeal.—Mtns. & gen. pa.
Friday ....17 — Gen. paper.
Saturday ..18 — Ptns., sht. caus., adj. sums., and general paper.
Monday ....20 — In Bankruptcy.
Tuesday ....21 — General paper.
Wednesday .22
Thursday ..23 — The Third Seal.—Mtns. & gen. pa.
Friday ....24 — General paper.
Saturday ..25 — Ptns., sht. caus., adj. sums., and general paper.
Monday ....27 — In Bankruptcy.
Tuesday....28
Wed., March 1 — General paper.
Thursday .. 2 — The FourthSeal.—Mtns. & gen. pa.
Friday..... 3 — General paper.
Saturday .. 4 — Petns., sht. caus., adj. sums., and general paper.
Monday .... 6 — In Bankruptcy.
Tuesday .... 7 — General paper.
Wednesday . 8
Thursday .. 9 — The Fifth Seal.—Mtns. & gen. pa.
Friday ....10 — General paper.
Saturday ..11 — Petns., sht. caus., adj. sums., and general paper.
Monday .... 13 — In Bankruptcy.
Tuesday....14 — General paper.
Wednesday .15
Thursday ..16 — The Sixth Seal.—Mtns. & gen. pa.
Friday ....17 — General paper.
Saturday ..18 — Petns., sht. causes, adj. sums., & gen. paper.
Monday ....20 — In Bankruptcy.
Tuesday....21 — General paper.
Wednesday .22
Thursday ..23 — TheSeventh Seal—Mtns. & gen. pa.
Friday ....24 — General paper.
Saturday....25 — Ptns., sht. caus., adj. sums., and general paper.

The days (if any) on which the Lord Chancellor shall be engaged in the House of Lords, and the days (if any) on which the Lords Justices shall be sitting with the Lord Chancellor or the Judicial Committee of the Privy Council, are excepted.

At the Rolls, unopposed petitions must be presented and copies left with the Secretary, on or before the Thursday preceding the Saturday on which it is intended they should be heard; and any causes intended to be heard as short causes must be so marked at least one clear day before the same can be put in the paper to be so heard.

In Vice-Chancellor Stuart's Court no cause, motion for decree, or further consideration, except by order of the Court, may be marked to stand over if it be within twelve of the last cause or matter in the printed paper of the day for hearing.

Any causes intended to be heard as short causes before either of the Vice-Chancellors must be so marked at least one clear day before the same can be put in the paper to be so heard.

BIRTHS, MARRIAGES, AND DEATHS.

BIRTHS.

BATTISHILL—On Jan. 28, at 3, The Quadrant, Exeter, the wife of Wm. J. Battishill, Esq., solicitor, of a daughter.

BEDWELL—On Jan. 25, at 8, Strathmore-gardens, Kensington, the wife of Francis Alfred Bedwell, Esq., of Lincoln's-inn, of a daughter.

HUNT—On Jan. 29, the wife of J. Hunt, Esq., solicitor, Ware, of a son.

KEKEWICH—On Feb. 1, at 22, Park-square, Regent's-park, the wife of Arthur Kekewich, barrister-at-law, of a daughter.

MORRISON—On Jan. 20, at the Oaks, Wray-common, Reigate, the wife of G. Carter Morrison, solicitor, of a daughter.

WILSON—On Jan. 28, at 17, Woodland-terrace, Plymouth, the wife of J. Walter Wilson, solicitor, of a daughter.

MARRIAGES.

RHODES—COOPER—On Jan. 26, at the parish church, Leeds, Fairfax Rhodes, of the Inner Temple, barrister-at-law, to Mary, youngest daughter of William Cooper, Esq., of Gledhow-hall, Leeds.

WESTERN—HEAD—On Jan. 31, at Christ Church, Lancaster-gate, Edward Young Western, of 96, Inverness-terrace, to Caroline Agnes, youngest daughter of Alfred Head, Esq., of 13, Craven-hill-gardens.

DEATHS.

COOPER—On Jan. 27, at East Dereham, George Cooper, solicitor, aged 83.

LATHAM—On Jan. 7, Henry Latham, M.A., barrister-at-law, of No. 15, Upper Westbourne-terrace.

PHILLIPS—On Jan. 27, at Dover, Augustus Phillips, Esq., barrister-at-law.

STALMAN—On Jan. 31, at 16, St. George's-road, Pimlico, Henry Stalman, Esq., of the Inner Temple, barrister-at-law, in his 75th year.

WILDE—On Feb. 1, at Brighton, Edward Archer Wilde, Esq., of College-hill, aged 84.

Among the names of those who recently passed their final examination at the Incorporated Law Society, for admission to the Roll of Attorneys, we observe that of Mr. George Walter Thomas Coventry, youngest son of the Hon. William James Coventry, and grandson of George William, seventh Earl of Coventry, who was Recorder of Worcester, and High Steward of Tewkesbury. Mr. G. W. T. Coventry was born on the 19th December, 1843, and served his articles of clerkship with Mr. R. P. Hill, solicitor, of Worcester. His eldest brother, Mr. William George Coventry, was called to the bar at the Inner Temple in November, 1847.

LONDON GAZETTES.

Professional Partnerships Dissolved.

TUESDAY, Jan. 31, 1871.

May, Edwin, & Edmund May, Reading, Solicitors. Dec 13.

Richardson, Jas Wm Hamilton, & Thos Turner, Leeds, York, Solicitors, &c. Jan 28.

Winding-up of Joint Stock Companies.

FRIDAY, Jan. 27, 1871.

UNLIMITED IN CHANCERY.

Durham County Permanent Benefit Building Society.—Creditors are required, on or before Feb 28, to send their names and addresses, and the particulars of their debts or claims, to George Whiffin, 8, Old Jewry. Tuesday, March 21 at 12, is appointed for hearing and adjudicating upon the debts and claims.

International Life Assurance Society.—Creditors residing within the jurisdiction of this court are required, within thirty days from Jan 26, and creditors residing out of the jurisdiction are also required, within sixty days from Jan 26, to send their names and addresses, and the particulars of their debts or claims, and the names and addresses of their solicitors (if any), to Fredk Maynard, Old Broad-st. March 13 at 12, is appointed for hearing and adjudicating upon the debts and claims of creditors within the jurisdiction; April 26 at 12, for creditors out of the jurisdiction.

LIMITED IN CHANCERY.

La Mancha Irrigation and Land Company (Limited).—Vice Chancellor Malins has fixed Saturday, Feb 18 at 12, for the appointment of an official liquidator.

Friendly Societies Dissolved.

FRIDAY, Jan. 27, 1871.

Crawcrook Friendly Society, Mr. John Lawson's, Crawcrook, Durham. Jan 20.

King Alfred's Lodge of Loyal and Independent Modern Order of Foresters Society, Wantage, Berks. Jan 23.

Rathbone Society, Gt Eastern Hotel, Langsdale-st, Lpool. Jan 23.

White Hart Friendly Society, Railway Hotel, Wheatley, Oxford. Jan 25.

Creditors under Estates in Chancery.

Last Day of Proof.

FRIDAY, Jan. 27, 1871.

Cartledge, Wm, Woodthorpe, Nottingham, Esq. Feb 24. Wright v Butlin, V.C. Malins. Butlin, Nottingham.

Hatfield and St Alban's Railway Company. Feb 28. Earl of Essex v Hatfield and St Alban's Railway Company. V.C. Bacon.

Heinrich, Johann, Camberwell-rd, Comb Manufacturer. March 4. Heinrich v Heinrich, V.C. Stuart. Eldred & Andrew, Gt James-st, Bedford-row.

Kerridge, Hy Wm, Camberwell House, Camberwell, Gent. March 2. Kerridge v Woodford, V.C. Stuart. Harrisons, Walbrook.

Lancefield, Geo, Canterbury, Builder. Feb 27. Lancefield v Iggulden, V.C. Bacon. Jones, Hart-st, Bloomsbury.

Maddock, Sir Thos Herbert, Victoria-st, Westminster, Licensed Victualler. Payne v Maddock, V.C. Bacon. Lawrence & Co, Fenchurch-st.

Matthison, Richard, Birm, Bookseller. Feb 21. Birmingham Joint Stock Bank v Nicholds, V.C. Malins. Oerton, Birm.

Pidsley, John Gallimore, Alphington, Devon. Feb 20. Brice v Parnell, V.C. Malins. Smith & Symes, Crediton.

Rushbrooke, Robert Fredc Brownlow, Rushbrooke Park, Suffolk, Esq. Feb 17. Ord v Rushbrooke, M.R. Bell & Stewards, Lincoln's-inn-fields.

TUESDAY, Jan. 31, 1871.

Anderson, Thos, High-st, Marylebone, Baker. March 2. Gaffney v Bryne, V.C. Stuart. Lund, Castle-st, Holborn.

Ashton, Adam, Buggoolab, nr Calcutta, India, Overlooker. July 4. Ashton v Ashton, V.C. Malins. Sheppeard, Coleman-st.

Bonaker, Rev Wm Baldwin, Evesham, Worcester. Feb 27. Bourne v Bishop of Worcester, V.C. Bacon. Eades & Son, Evesham.

Bow, Chas, Woodfield-ter, Harrow-rd. March 1. Barratt v Corr, V.C. Bacon. Bartley & Saxton, Somerset-st, Portman-sq.

Duarte, Ricardo Thos, Lpool, Merchant. Feb 27. Duarte v Brand, V.C. Stuart. Turner, Gresham-st.

Kirwan, Andrew Valentine, Claverton-st, Pimlico, Esq. March 10. Kirwan v Ward, V.C. Stuart. Merediths & Co, Lincoln's-inn.

Spensley, Wm, Fountain-ct, Liverpool-st, Silk Broker. Feb 23. Harrison v Spensley, Cole & Co, Essex-st, Strand.

Trew, Wm, Pentonville-rd, Islington, Gent. March 1. Trew v Sa: V.C. Stuart. Boulton, Berners-st, Oxford-st.

NEXT OF KIN.

Bonaker, Rev Wm Baldwin, Evesham, Worcester. March 6. Bourne v Bishop of Worcester, V.C. Bacon.

Creditors under 22 & 23 Vict. cap. 35.

Last Day of Claim.

FRIDAY, Jan. 27, 1871.

Armstrong, Maria Theresa, Bristol, Spinster. March 5. O'Donoghue & Rickards, Bristol.

Calam, Wm, Arnold, Nottingham, Gent. March 22. Burton & Son, Nottingham.

Crosse, Dorothy Anne, Norwich, Widow. March 13. Winter & Francis, Norwich.

Dewes, Chas Thos Reynolds, Derby, Solicitor. March 10. Sale.

Everingham, Thos, Billingborough, Lincoln, Farmer. March 13. Wiles & Chapman, Horbling.

Frost, Harriet, Cambridge-heath, Hackney, Widow. Feb 14. Evans, Coleman-st.

Frost, Wm, Cambridge-heath, Hackney, Gent. Feb 14. Evans, Coleman-st.

Gillman, Thos, Wotton-under-Edge, Gloucester, Yeoman. March 1. Dauncey, Wootton-under-Edge.

Hoffmann, Augustus Fredk Wm, Ballards, nr Croydon, Esq. March 31. Symes & Co, Fenchurch-st.

Hopkinson, Benj, Ambleside, Westmoreland, Esq. March 31. Coates Wetherby.

Isaac, Nathaniel, Charfield, Gloucester, Yeoman. March 25. Dauncey Wootton-under-Edge.

Jowitt, Grace, Leeds, Spinster. Feb 22. Poyne & Co, Leeds.

Killick, Rebecca, New Cross-rd, Widow. Feb 28. Hawks & Co, High-st, Southwark.

Laver, Geo, Braintree, Essex, Builder. March 15. Veley & Cunnington, Braintree.

Lee, Sir Geo Philip, Bryanstone-sq, Knt. April 1. Freshfields, Bank-bldgs.

Mullins, Geo, Chard, Somerset, Innkeeper, March 4. Dommett & Canning, Chard.

Oliver, Jas, Lambourn-cottage, Bow-rd. March 1. Oliver, Lincoln's-inn-fields.

Osmond, Hy Fortescue, Loddiswell, Devon, Gent. March 25. Andrews, Modbury.

Shingler, Thos. Wackley, Salop, Gent. April 1. Minshall, Oswestry.

Smalley, Geo Robarts, Sydney, New South Wales, Government Astronomer. March 1. Kimber, Lombard-st.

Spong, Wm, Scarborough, York, Hotel Keeper. May 1. Woodall & Donner, Scarborough.

Westland, John, York, Coach Builder. March 1. Thompson, York.

Willey, Margaret, Harley-st, Cavendish-sq, Housekeeper. March 31. Pratt, Newark-on-Trent.

TUESDAY, Jan. 31, 1871.

Bain, Wm, Cheltenham, Gloucester, Accountant. March 1. Gwinnett & Co, Cheltenham.

Blair, Harrison, Peel Hall, Lancaster, Manufacturing Chemist. April 27. Briggs & Bailey, Bolton-le-Moors.

Brabazon, Helena, Ellington-st, Islington. Feb 28. Newman & Co, Blackheath.

Butler, Ann, Great Barr, Stafford, Spinster. March 1. Cotterell & Cotton, Walsall.

Castle, Geo, Dewsbury, York, Innkeeper. Feb 20. Chadwick & Son, Dewsbury.

De Blaquiere, John, Baron, Stratford-pl. March 15. Coverdale & Co, Bedford-row.

Edwards, Hy, Debenham, Suffolk, Farmer. March 27. Josselyn & Son, Ipswich.

Emery, Chas Atwood, Banwell, Somerset, Esq. March 14. Woolfryes, Banwell.

Green, Rev Wm, Filey, York, Clerk. March 19. Munby & Son, York.

Jones, Mary, Shrewsbury, Salop, Spinster. Feb 13. Broughall & Son, Shrewsbury.

Naylor, Chas, Leeds, Solicitor. March 16. Torr & Co, Bedford-row.
Orton, John, Bolton-le-Moors, Lancaster, Gent. April 27. Briggs & Bailey, Bolton-le-Moors.
Payne, Richard Ecroyd, Leeds, Solicitor. Feb 28. Payne & Co, Leeds.
Polwhele, Hy Graves, Cheltenham, Gloucester, Colonel. March 1. Michael, Gresham-bldgs, Basinghall-st.
Robinson, Sarah, Bolton-le-Moors, Lancaster. April 27. Briggs & Bailey, Bolton-le-Moors.
Sabin, Chas Heath, Towcester, Northampton, Surgeon. March 1. Burton & Willoughby, Daventry.
Travis, Geo, Mercaston, Derby, Farmer. March 1. Bamford, Ashborne.

Deeds Registered under the Bankruptcy Act, 1861.

FRIDAY, Jan. 27, 1871.

Clinton, Hy Pelham Alex Pelham, Duke of Newcastle. Jan 4. Comp. Reg Jan 26.

Bankrupts.

FRIDAY, Jan. 27, 1871.

Under the Bankruptcy Act, 1869.

Creditors must forward their proofs of debts to the Registrar.

To Surrender in London.

Daniell, Jas Fredk Nugent, Biarritz, France, Gent. Pet Jan 24. Hazlitt. Feb 10 at 1.
Thurston, Hy Wm, Swinton-st, Gray's-inn-rd, Attorney's Clerk. Pet Jan 23. Hazlitt. Feb 8 at 12.

To Surrender in the Country.

Etherington, Richd, Lpool, Innkeeper. Pet Jan 25. Watson. Lpool, Feb 8 at 2.
Hills, Jas, Waterford, Hereford, Miller. Pet Jan 21. Spence. Hereford, Feb 11 at 11.
Nelson, Robert, Manch, Watchmaker. Pet Jan 21. Hulton. Salford, Feb 8 at 11.
Rumwell, Jas, Newton, Lancashire, Licensed Victualler. Pet Jan 19. Kay. Manch, Feb 9 at 12.
Williams, Thos Robt, Southerndown, Glamorgan, Gent. Pet Jan 23. Langley. Cardiff, Feb 9 at 11.
Wright, Thos Kirk, Thirsk, York, Draper. Pet Jan 21. Jefferson. Northallerton, Feb 7 at 11.

TUESDAY, Jan. 31, 1871.

Under the Bankruptcy Act, 1869.

Creditors must forward their proofs of debts to the Registrar.

To Surrender in London.

Fardell, Thos, Trinity-sq, Tower-hill, Carman. Pet Jan 26. Pepys. Feb 14 at 11.
Martin, Hy, Milbourne-grove, West Brompton, Captain. Pet Jan 24 Hazlitt. Feb 17 at 11.
Meads, John Dring, Fish-st-hill, Financial Agent. Pet Jan 20. Brougham. Feb 10 at 11.30.
Pratt, Saml Luke, New Bond-st, Importer of Ancient Furniture. Pet Jan 27. Spring-Rice. Feb 16 at 1.

To Surrender in the Country.

Clarke, Frank Crossman, Aldershot, Hants, Lieut 2nd Bat 9th Foot. Pet Jan 23. White. Guildford, Feb 11 at 1.
Cleaver, Wm, Tunbridge Wells, Kent, Colliery Agent. Pet Jan 26. Alleyne. Tunbridge Wells, Feb 13 at 11.30.
Coleman, John, Bush Cuxton, nr Rochester, Kent, Baker. Pet Jan 23. Acworth. Rochester, Feb 11 at 11.
Davy, Hy, Worksop, Notts, Wine Merchant. Pet Jan 30. Wake. Sheffield, Feb 10 at 1.
Kendall, Hy, Llandudno, Carnarvon, Wine Merchant. Pet Jan 25. Jones. Bangor, Feb 22.
Lee, Jas Edwd, Dewsbury, Woolstapler. Pet Jan 26. Nelson. Dewsbury, Feb 16 at 3.
Minahull, Fredk, Betchton, Cheshire, out of business. Pet Jan 27, Mair. Macclesfield, Feb 13 at 11.
Richards, Edwd, Wantage, Berks, Licensed Victualler. Pet Jan 19. Dudley. Oxford, Feb 9 at 12.
Rowlands, Robt Simon, Lpool, Iron Merchant. Pet Jan 26. Watson. Lpool, Feb 13 at 2.
Ryan, Wm, Lpool, Hat Manufacturer. Pet Jan 27. Hime. Lpool, Feb 14 at 2.
Thorogood, Thos, Reabourn, Herts, Carpenter. Pet Jan 27. Blagg. St Alban's, Feb 22 at 11.
West, Jas, Chichester, Sussex, Builder. Pet Jan 26. Eversheld. Brighton, Feb 16 at 11.
Whitecliff, Isaac, Swannage, Dorset, Flax Dealer. Pet Jan 26. Dickinson. Poole, Feb 13 at 2.
Wood, Geo, jun, Woodside Beal, Northumberland, Farmer. Pet Jan 26, Mortimer. Newcastle, Feb 13 at 12.

BANKRUPTCIES ANNULLED.

TUESDAY, Jan. 31, 1871.

Ball, Fredk Edwd, & Fredk Edwd Ball, jun, Christchurch, Hants, Coal Merchants. Jan 23.
Butcher, Jas Edwd, Sutton, Surrey, Builder. Dec 21.
Clinton, Hy Pelham Alex Pelham, Duke of Newcastle, Carlton Housester. Jan 28.
Powney, Hy, Leicester, Elastic Web Manufacturer. Jan 26.
Rice, John Pharmel, Cardiff, Glamorgan, Engineer. Jan 26.
Stanley, John, Gt Yarmouth, Norfolk, Stonemason. Jan 26.

Liquidation by Arrangement.

FIRST MEETINGS OF CREDITORS.

FRIDAY, Jan. 27, 1871.

Addison, Francis, Durham, Hosier. Feb 8 at 3, at office of Marshall, jun, Claypath, Durham.
Anderson, John Corbet, Albert-rd, Croydon, Author. Feb 8 at 3, at 14, Old Jewry-chambers. Drammonds & Co, Croydon.
Anthony, Isaac, Llanarthney, Carmarthen, Auctioneer. Feb 13 at 2, at the King's Head, Llandilo, Carmarthen. Lloyd, Carmarthen.
Band, Edwd, Northampton, Draper. Feb 24 at 12, at offices of Jeffery & Son, Newland, Northampton.
Barber, Benj, Brighton, Sussex, Butcher. Feb 9 at 12, at office of Holtham, Prince Albert-st, Brighton.
Barnett, Hy Newth, College-ter, Cambridge-rd, Hammersmith, Author. Feb 17 at 3, at office of Roberts, Moorgate-st.
Bate, Edwd Jas, Birkenhead, Chester, Licensed Victualler. Feb 8 at 2, at office of Downham, Market-st, Birkenhead.
Beer, Jonas, Torquay, Devon, Baker. Feb 9 at 1, at the Union Hotel, Lower Union-st, Torquay. Fryer.
Broughall, Jas, Netherend, Worcester, Chartermaster. Feb 9 at 11, at office of Homer, High-st, Brierley-hill.
Brown, Thos, Swillington-common, Leeds, Grocer. Feb 13 at 11, at offices of North & Sons, East-parade, Leeds.
Buckley, Jas, Carrington Moss, Chester, Farmer, Feb 9 at 3, at offices of Storer & Co, Fountain-st, Manch.
Campling, Hy, Wm, Norwich, Outfitter. Feb 8 at 11, at offices of Miller & Son, Bank-chambers, Norwich.
Clarke, Saml, Norwich, Disinfecting Powder Manufacturer. Feb 8 at 11, at office of Stanley, Bank-plain, Norwich.
Crane, Geo Bedington, Birm, Grocer. Feb 10 at 3, at office of Duke, Christ Church-passage, Birm.
Cunliffe, John, & Jas Hinchliffe, Manch, Comm Agents. Feb 9 at 3, at offices of Grundy & Coulson, Booth-st, Manch.
Cutts, John, Bilston, Stafford, Haberdasher. Feb 10 at 11, at offices of Warmington, Castle-st, Dudley.
Davey, Fredk, Bristol, Bootmaker. Feb 11 at 11, at offices of Hancock & Co, John-st, Bristol.
Davies, John, Bargoed, nr Blackwood, Monmouth, Draper. Feb 13 at 2.30, at office of Lloyd, Park-ter, Pontypool.
De la Torre, jun, Manuel Garcia, Lime-st, Sherry Shipper. Feb 21 at 12, at the Guildhall Coffee House, Gresham-st. Treherne & Co, Ironmonger-lane, Cheapside.
Don, Brisbane, Sunderland, Durham, Jeweller. Feb 6 at 11, at office of Brown & Son, Villiers-st, Sunderland.
Royal, Richard, Kingston-upon-Hull, Saddler. Feb 8 at 12, at office of Stead & Sibree, Bishop-lane, Kingston-upon-Hull.
Fielden, Jesse, Blackburn, Lancaster, Corn Dealer. Feb 7 at 3, at office of Turner, King-st, Blackburn. Backhouse, Blackburn.
Fyles, Hy, Earlstown, Lancaster, Tailor. Feb 8 at 11, at offices of Leigh & Ellis, Commercial-yd, Wigan.
Gore, Augustus, & Richd Marfell, Paddington, Coal Merchants. Feb 9 at 2, at offices of Young & Co, Old Jewry.
Haslett, Alfd, Fenchurch-st, Tailor. Feb 11 at 12, at office of Harrison, Walbrook.
Hirst, Joseph, & Jonas Illingworth, Bradford, York, Joiners. Feb 7 at 10, at office of Green, Aldermanbury, Bradford.
Holliday, Wm, Newcastle-upon-Tyne, Bootmaker. Feb 9 at 11, at office of Keenlyside & Forster, St John's-chambers, Grainger-st West, Newcastle upon-Tyne.
Howles, Thos Wm, Florence-st, Deptford, Carpenter. Feb 10 at 4, at the Flower of Kent public-house, Lewisham High-road, Deptford. Child.
Jones, David, Frome, Somerset, Newspaper Reporter. Feb 9 at 12, at offices of Cruttwell & Daniel, Bath-st, Frome.
Leesley, Wm, Sheffield, Ivory Dealer. Feb 8 at 12, at office of Mellor, Bank-st, Sheffield.
Ley, Chas, Brewhouse-yd, Nottingham, Cooper. Feb 6 at 12, at office of Cranch, Low-pavement, Nottingham.
Liebert, Julius, & Edwin Rogerson, East India-avenue, Leadenhall-st, Merchants. Feb 9 at 12, at the Clarence Hotel, Spring-gardens, Manch. Linklater & Co, Walbrook.
Mansfield, Alfd John, & Robt Wm Price, Henry-st, Gray's-inn-rd, Builders. Feb 10 at 1, at the City Terminus Hotel, Cannon-st. Linklater & Co, Walbrook.
Marsden, Richd, Manch, Warehouseman. Feb 16 at 3, at offices of Blain & Chorlton, Brasennose-st, Manch.
Mecham, Jas Edwin, Birm, Chemist. Feb 14 at 3, at office of Foster, Bennett's-hill, Birm.
Meyers, Geo, Hawley-crescent, Kentish-town-rd, Printer. Feb 10 at 12, at office of Webb, Austinfriars.
Middlebrook, Eliza, Leeds, Draper. Feb 11 at 11, at offices of North & Sons, East-parade, Leeds.
Moore, Edwd, Kidderminster, Worcester, Butcher. Feb 7 at 12, at office of Prior, Church-st, Kidderminster.
Naylor, Jas, Hunslet, Leeds, Joiner. Feb 9 at 2, at office of Emsley, East-parade, Leeds.
Nicholson, Geo, Everton, Lpool, Leather Dealer. Feb 9 at 2, at office of Goodman, Sweeting-st, Lpool.
Nicklin, Matthew Wilkes, Lpool, Restaurant Keeper. Feb 9 at 3, at office of Gibson & Bolland, South John-st, Lpool. Biggs, Lpool.
Nordon, Geo, Brushfield-st, Spitalfields, Glass Dealer. Feb 13 at 3, at the City Arms Hotel, Blomfield-st, London-wall. Padmore.
Oldham, Jas, & Ellis Oldham, Hyde, Chester, Hat Manufacturers. Feb 17 at 3, at the Angel Hotel, Market-st, Manch. Drinkwater.
Palmer, Jas, Scarborough, Tailor. Feb 13 at 3, at office of Flew, Wharton's Hotel, Park-lane, Leeds.
Park, Wm, sen, Cockerham, York, Yarn Agent. Feb 9 at 11, at offices of Tyas & Harrison, Regent-st, Barnsley.
Paton, Adam, & David Paton, Hunslet, Leeds, Printing Machine Makers. Feb 8 at 1, at offices of Teale & Appleton, Trinity-st, Leeds.
Paxman, Alfd, Seven Sisters-rd, Licensed Victualler. Feb 9 at 3, at office of Ditton, Ironmonger-lane.
Poulton, Thos, Buckingham-palace-rd, Pimlico, Grocer. Feb 13 at 3, at the Incorporated Law Society's Hall, Chancery-lane. Woodbridge & Sons, Clifford's-inn.
Ramsden, Geo, Belper, Derby, Chemist. Feb 10 at 3, at office of Briggs, Full-st, Derby.
Smith, Thos Houldsworth, Blackpool, Lancaster, Joiner. Feb 9 at 11, at offices of Turner & Son, Preston.
Spencer, Chas Green, Bloomfield-st, Gymnastic Apparatus Maker. Feb 7 (and not 17, as erroneously printed in last Gazette) at 1, at the Guildhall Coffee-house. Pearce, Giltspur-st.
Sudbury, John, jun, Halstead, Essex, Builder. Feb 13 at 12, at the Bell Inn, Tyndal-sq, Chelmsford. Freeman, Maldon.

Till, Fredk, Forston-st, Shepherdess-walk, City-rd, Milliner. Feb 8 at 12, at the Guildhall Tavern, Gresham-st. Nind.
Topham, John, Barnsley, York, Shopkeeper. Feb 10 at 11, at office of Dibb, Regent-st, Barnsley.
Turner, Thos, Philip Sudale, and John Cheesborough, Leeds, Wine Merchants. Feb 2 at 11, at office of Pullan, Bank-chambers, Park-row, Leeds.
Warrington, Thos, Marple, Chester, Builder. Feb 8 at 10, at the Vernon Arms Hotel, Stockport.
Weaver, Arthur, Walsall, Stafford, Painter. Feb 7 at 3, at the George Hotel, Walsall. Stokes, Dudley.
Whitmore, Wm, Earl Shilton, Leicester, Innkeeper. Feb 10 at 12, at office of Owston, Friar-lane, Leicester.
Wilson, Saml Sewell, Burton-st, Eaton-sq, Builder. Feb 11 at 2, at the Chamber of Commerce, 145, Cheapside. Venning & Co, Token-house-yd.

TUESDAY, Jan. 31, 1871.

Adamson, Wm, Bishopwearmouth, Durham, Smith. Feb 15 at 12, at the Queen's Hotel, Fawcett-st, Sunderland. Hall & Brown, Sunderland.
Ager, Nathan, Grosvenor-rd, Pimlico. Feb 9 at 2, at the Law Institution, Chancery-lane. Kisch, Wellington-st, Strand.
Ainsworth, Mary, Bury, Lancaster, Innkeeper. Feb 13 at 3, at offices of Hall & Rutter, Acresfield, Bolton.
Ambler, Sarah Ann, Bradford, York, Paper Tube Manufacturer. Feb 10 at 11, at offices of Terry & Robinson, Market-st, Bradford.
Birch, Saml Leigh, Crewe, Chester, Tobacconist. Feb 11 at 11, at office of Tennant, Cheapside, Hanley.
Bains, David, Lpool, Joiner. Feb 14 at 3, at office of Etty, Lord-st, Lpool.
Bayer, Philip Hy, The Pavement, Clapham, Draper. Feb 15 at 12, at offices of Ladbury & Co, Cheapside. Wild & Co, Ironmonger-lane, Cheapside.
Berrington, Jas, Blaxton, York, Innkeeper. Feb 15 at 2, at offices of Shirley & Atkinson, St George's-gate, Doncaster. Burdekin & Co, Sheffield.
Binns, James, Sheffield, Provision Dealer. Feb 13 at 4, at offices of Binney & Son, Sheffield.
Blackmore, Hy, Petersfield, Hants, Baker. Feb 17 at 12, at office of Soames, New-inn, Strand.
Blades, John, Market Rasen, Lincoln, Blacksmith. Feb 23 at 11, at office of Page, jun, Silver-st, Lincoln.
Bromiley, Edwin, Northwich, Chester, Boot Dealer. Feb 15 at 3, at office of Eltoft & Hampson, King-st, Manchester.
Buckley, Joseph, County-chambers, Cornhill, General Merchant. Feb 11 at 11, at office of Howell, Cheapside.
Bulmer, Wm Ely, Dover, Kent, Veterinary Surgeon. Feb 17 at 3, at the Royal Oak Hotel, Cannon-st, Dover. Minter, Dover.
Chadwick, Saml, Charlton, Dover, Kent, Mason. Feb 18 at 4, at office of Minter, Castle-st, Dover.
Conchar, Robt, Pembroke Dock, Pembroke, Licensed Victualler. Feb 11 at 11, at the County Court Office, Carmarthen.
Coulter, Jas, and Joseph Schofield, Dewsbury, Ironfounders. Feb 13 at 3, at the Scarborough Hotel, Dewsbury. Chadwick & Son.
Cramner, Jas, Manch, Engraver. Feb 13 at 3, at office of Sampson, St James's-chambers, South King-st, Manch.
Dalby, Thos, Blackburn, Lancaster, Grocer. Feb 9 at 3, at office of Turner, King-st, Blackburn. Beck & Swift, Blackburn.
Draycott, Edgar, Burslem, Stafford, Comm Agent. Feb 6 at 3, at the Macclesfield Arms Hotel, Macclesfield. Tennant, Hanley.
Drought, Wm Hy, Lpool, Draper. Feb 14 at 3, at office of Ponton, Vernon-chambers, Vernon-st, Lpool.
Farmer, John, High-st, Putney, Chemist. Feb 13 at 2, at the Railway Hotel, Cannon-st.
Fleury, Charles, Christchurch-rd, Streatham, Gent. Feb 15 at 2, at the Guildhall Coffee House, Gresham-st. Jenkinson & Son, Corbet-ct, Gracechurch-st.
Gill, Danl, Cradley-heath, Stafford, Miner. Feb 9 at 12, at office of Homer, High-st, Brierley-hill.
Grafton, Sidney, Birm, Model Engine Manufacturer. Feb 10 at 12, at offices of Saunders & Bradbury, Cherry-st, Birm.
Green, Joseph Coltman, Leicester, Timber Merchant. Feb 14 at 12, at office of Owston, Friar-lane, Leicester.
Griffin, Joseph Hy, Birm, Commercial Traveller. Feb 13 at 12, at offices of Southall & Son, Newhall-st, Birm.
Haswell, John, Bishopwearmouth, Durham, Wholesale Grocer. Feb 13 at 3, at office of Bell, Lambton-st, Sunderland.
Holt, Rosehanna Mary, Derby, Widow. Feb 13 at 11, at office of Nicholson, St Mary's-gate, Derby.
Hulbert, Geo, Handsworth, Stafford, Dealer in Horses. Feb 9 at 12, at office of Fallows, Cherry-st, Birm.
Ingham, Joseph, Wakefield, Joiner. Feb 13 at 11, at offices of Pullan, Bank-chambers, Park-row, Leeds.
Kerridge, Geo Douglass, Charney, Berks, Blacksmith. Feb 13 at 2, at office of Jotcham, Newbury-st, Wantage.
Law, Geo, Newcastle-upon-Tyne, Tailor. Feb 14 at 12, at offices of Keenlyside & Forster, St John's-chambers, Grainger-st West, Newcastle-upon-Tyne.
Lee, Joseph, Upper-st, Islington, Florist. Feb 20 at 3, at office of Lewis, Wilmington-sq, Clerkenwell.
Little, Archibald, Earl-st, Blackfriars, Cement Merchant. Feb 14 at 12, at the Guildhall Coffee-house, Gresham-st. Shephard, College-st, College-hill.
Lording, Wm, Old Dover-rd, Blackheath, Licensed Victualler. Feb 9 at 3, at the Alexandra Rooms, Blackheath. Scard & Son, Bishopsgate-st, Within.
Macintosh, Wm, Paternoster-row, Bookseller. Feb 14 at 3, at the Cannon-st Hotel, Cannon-st. Langham & Son, Bartlett's-buildings, Holborn.
Marchant, Geo, Caterham, Surrey, Plumber. Feb 14 at 12, at offices of Messrs. Woolf, King-st, Cheapside.
Margetts, Hy, Deddington, Oxford, Wine Merchant. Feb 20 at 11, at the Town-hall, Deddington.
McDonald, Angus, Jarrow, Durham, Auctioneer. Feb 13 at 11, at office of Sewell, Grey-st, Newcastle-upon-Tyne.
Norton, Chas Benj Spragg, Moreton-in-March, Gloucester, Chemist. Feb 8 at 10, at the Unicorn Inn, Moreton-in-Marsh. Coulton, Moreton-in-Marsh.
Naylor, Joseph, Hunslet, Leeds, Mechanic. Feb 13 at 2, at office of Emsley, East-parade, Leeds.
Nicholas, Wm Richd, Portsea, Hants, Chemist. Feb 14 at 11, at office of Blake, Union-st, Portsea.
Ostway, Geo, jun, Bideford, Devon, Ale Merchant. Feb 15 at 12, at office of Rooker & Bazeley, Bridgeland-st, Bideford.
Page, Hy John Jas, New Sleaford, Lincoln, Saddler. Feb 14 at 12, at office of Snow, Sleaford.
Parker, Robt Smithson, Queen's-rd, Dalston, out of business. Feb 10 at 1, at office of Webster, Basinghall-st.
Parkinson, Fredk, Wood-st, Warehouseman. Feb 13 at 3, at 145, Cheapside. Mason, Gresham-st.
Phillips, John Carey, Droitwich, Worcester, Grocer. Feb 15 at 12, at the Hop Market Hotel, Worcester. Saunders, jun, Kidderminster.
Reah, Geo, Gilbert Reah, & John Geo Reah, Sunderland, Durham, House Builders. Feb 10 at 11, at office of Stell, Lambton-st, Sunderland.
Roper, John, Rainham, Kent, Ironmonger. Feb 22 at 12, at the Guildhall Tavern, Gresham-st. Nind, Basinghall-st.
Rossiter, Hy, King-st West, Hammersmith, Draper. Feb 13 at 2, at the Guildhall Coffee-house, Gresham-st. Jennings, Leadenhall-st.
Saunders, Jas, Everton, Lpool, Bootmaker. Feb 16 at 3, at office of Yates, South John-st, Lpool.
Shackell, Jas, Crawford-st, Marylebone, Draper. Feb 13 at 2, at the Inns of Court Hotel, High Holborn. Clarke, St Mary's-sq, Paddington.
Spencer, Hy, West Cowes, Isle of Wight, Greengrocer. Feb 16 at 2, at the Fountain Hotel, West Cowes. Hooper, Newport.
Spreckley, Edwd, Torquay, Devon, Draper. Feb 14 at 12, at 145, Cheapside. Mardon, Newgate-st.
Tozer, Jas, Stainsby-rd, East India-rd, Baker. Feb 13 at 30.30, at office of Keene & Marsland, Lower Thames-st.
Underwood, Geo, Southampton, Clothier. Feb 10 at 2, at office of Press & Inskip, Small-st, Bristol.
Walden, Joseph Johnson, Southmpton, Hosier. Feb 20 at 2, at office of Reed & Co, Gresham-st.
Weaver, Hy, Giraud-st, Poplar, Builder. Feb 8 at 11, at office of Howell, Cheapside.
Weller, Alfd, Ramsgate, Kent, Hatter. Feb 14 at 2, at offices of Honey, & Co, King-st, Cheapside. Salaman.